ROSEMARY GARDENS PLAYGROUP

England & Wales · Charity number 1123011

Details

Status	Registered
Legal form	Charitable company
Company number	06076516
Registered	2008-02-29
Register	View on the Charity Commission register

Contact

Address	Rosemary Gardens Southgate Road Islington London N1 3JR
Phone	020 7354 3587
Email	info@rosemarygrdensplaygroup.co.uk

Activities

Objects: THE OBJECTS OF THE PRE-SCHOOL ("THE OBJECTS") ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:-3.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;3.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE

Activities: Early years education for pre-school children

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Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** UNDEFINED IN PRACTICE ISLINGTON HACKNEY
- Hackney
- Islington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£108,233	£90,454	-	-
2024-03-31	£108,632	£94,408	-	-
2023-03-31	£113,338	£117,355	-	-
2022-03-31	£87,871	£72,906	-	-
2021-03-31	£92,352	£66,631	-	-

Trustees

Name	Role	Appointed
CARRIE WHITE		
Rachel Christine Whitmore		2020-02-01
Tyler Bowler		2015-01-05

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ROSEMARY GARDENS PLAYGROUP

England & Wales - Charity number 1123011

Accounts

Report of the Directors and Trustees

Unaudited Financial Statements for the Year Ended 31 March 2025

for

Rosemary Gardens Playgroup

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Company Information	1
Report of the Directors/Trustees	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	6
Report of the Accountants	8
Detailed Income and Expenditure Account	9

Company Information
for the Year Ended 31 March 2025

DIRECTORS:	MS T Boller MS C White R Whitmore
SECRETARY:	L Warren
REGISTERED OFFICE:	Playgroup House Rosemary Gardens Southgate Road London N1 3JR

COMPANY REGISTERED NUMBER: 06076516 (England and Wales)

CHARITY REGISTERED NUMBER: 1123011 (England and Wales)

ACCOUNTANTS:	Sysum Howard Duggan Accountants Ltd Unit 14 Elgar Business Centre Moseley Road Worcester Worcestershire WR2 6NJ

Rosemary Gardens Playgroup

Report of the Directors/Trustees
for the Year Ended 31 March 2025

The directors present their report with the financial statements of the company for the year ended 31 March 2025.

DIRECTORS/TRUSTEES
The directors shown below have held office during the whole of the period from 1 April 2024 to the date of this report.

MS T Boller
MS C White
R Whitmore

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD :

MS C White –
Director/Trustee
17 September 2025

Income Statement
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
TURNOVER		108,233	108,632
Cost of sales		4,179	2,895
GROSS SURPLUS		104,054	105,737
Administrative expenses		86,275	91,698
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		17,779	14,039
Tax on surplus		(64)	(275)
SURPLUS FOR THE FINANCIAL YEAR		17,843	14,314

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	31.3.25 £	£	31.3.24 £	£
FIXED ASSETS					
Tangible assets	5		4,757		5,096
CURRENT ASSETS					
Debtors	6	3,077		10,210	
Cash at bank		101,633		87,456	
		104,710		97,666	
CREDITORS					
Amounts falling due within one year	7	5,938		17,012	
NET CURRENT ASSETS			98,772		80,654
TOTAL ASSETS LESS CURRENT LIABILITIES			103,529		85,750
PROVISIONS FOR LIABILITIES			904		968
NET ASSETS			102,625		84,782
RESERVES					
Income and expenditure account			102,625		84,782
			102,625		84,782

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2024

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 17 September 2025 and were signed on its behalf by:

MS C White - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Rosemary Gardens Playgroup is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

continued...

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2023 - Nill) .

4. OPERATING SURPLUS

The operating surplus after Charging:

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	1,189	1,448

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2024	11,208
Additions	850
At 31 March 2025	12,058
DEPRECIATION	
At 1 April 2024	6,112
Charge for year	1,189
At 31 March 2025	7,301
NET BOOK VALUE	
At 31 March 2025	4,757
At 31 March 2024	5,096

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	350	
Other debtors	2,727	10,210
	3,077	10,210

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Taxation and Social Security	516	49
Other creditors	5,422	16,963
	5,938	17,012

Rosemary Gardens Playgroup

Report of the Accountants to the Directors of Rosemary Gardens Playgroup

I report on the accounts of the charity, which are set out on pages 3 and 4.
Wages were overpaid in the year, the cost of this has been accrued (£4,222.41) and a bonus payment will go through payroll in the next financial year.

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 required.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
3. state whether any 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:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and 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 have not been met.

Signed _____
Neil Sysum / Sysum Howard Duggan Accountants Limited

Dated: 23.9.25

Sysum Howard Duggan Accountants Ltd
Unit 14
Elgar Business Centre
Moseley Road
Worcester
Worcestershire
WR2 6NJ

Rosemary Gardens Playgroup

Detailed Income and Expenditure Account
for the Year Ended 31 March 2025

	31.3.25		31.3.24	
	£	£	£	£
Turnover				
NEG	28,699		64,356	
2 Yr Old	34,539		27,439	
Early Years Funding	41,380		12,457	
Fees	3,615		4,380	
		108,233		108,632
Cost of sales				
Purchases	4,179		2,895	
GROSS SURPLUS		104,054		105,737
Expenditure				
Rates	600		600	
Insurance	561		518	
Repairs to Property	-		413	
Wages	71,549		78,783	
Social Security	389		1,882	
Pension	1,061		875	
Hire of Plant & Machinery	-		850	
Courses & Training	360		650	
Telephone	1,169		1,302	
Post & Stationery	235		229	
Advertising	110		-	
Licenses	50		96	
Professional Fees	1,000		335	
Repairs & Renewals	1,754		239	
Equipment	3,033		615	
Household, Cleaning & PPE	801		550	
Food Purchases	-		88	
Computer & Software	258		-	
Sundry Expenses	(1)		(2)	
Accountancy	1,907		1,781	
Legal Fees	70		94	
Depreciation of Tangible Fixed Assets				
Fixtures & Fittings	1,189		1,274	
Computer Equipment	-		173	
Entertainment	61		168	
		86,156		91,513
		17,898		14,224
Finance Costs				
Bank Charges		119		185
NET SURPLUS		**17,779**		**14,039**

This page does not form part of the statutory financial statements

Rosemary Gardens Playgroup

Trustees' Annual Report for the year ended 31 March 2025

The Board presents its Trustees' s/Directors' Report and audited financial statements for the year ended 31 March 2025.

Reference and Administrative Information

Charity Name: Rosemary Gardens Playgroup

Charity registration number: 1123011

Company registration number: 06076516

OFSTED UNR: EY365176

Registered Office and operational address:
Rosemary Gardens
Southgate Road
London – N1 3JR

Trustees/Directors
Management committee members are Directors of the Company for the purposes of the Companies Act 2011 and Trustees for the purposes of the Charities Act 2011.

The following served as Directors during the year:
Tyler Bowler
Carrie White
Rachel Christine Whitmore

Secretary
Linda Warren

Playgroup Manager
Linda Warren

Independent Examiner
Sysum Howard Duggan Accountants Ltd
Unit 14 Elgar Business Centre
Moseley Road
Hallow, Worcester
Worcestershire, WR2 6NJ

Bankers — Nat West Bank, Upper Street, Islington, London, N1 0PQ

Rosemary Gardens Playgroup
Trustees Annual Report
Period Ending 31 March 2025

Introduction

Rosemary Gardens Playgroup (The Playgroup) is set in a community park in an inner-city area in close proximity to a large housing estate on the borders of Islington and Hackney.

The Playgroup is open for 38 weeks a year from Monday to Friday during term time. Our opening hours are 8.30 am to 3.30 pm to accommodate parents who have other children at school.

The Playgroup provides funded early education places for children 2-4 years old. The Playgroup has 24 places for 2-4-year-olds, of which 4 are for 2-year-olds (8 part-time equivalents). The Playgroup has children from different social classes and multicultural backgrounds.

All staff at the Playgroup hold an appropriate early years qualification, either level 2 or 3, and the manager has an early years degree.

All staff are engaged in continuous professional training and provide child-centred learning support and work within the framework and standards of the Early Years Foundation Stage.

A good partnership with parents and other professionals helps involve parents in their child/ren's learning. The Playgroup can also access the relevant support to provide good learning and care to the children.

The Playgroup is well-equipped to accommodate the diverse needs of children of different ages. There are different resources for the 2-year-olds, such as quiet areas, learning resources etc.

The Playgroup maintains good relationships and partnerships with parents, which continues to be one of the main strengths of the Playgroup. Before a child is enrolled, parents will visit to look at the setting, fill out an agreement form, and on the first day the child attends, the parent is required to stay for an hour, gradually increasing the time over the course of a week.

Parents are encouraged to give feedback at regular reviews and in the comments book, which the Playgroup would use to improve childcare service.

The Playgroup has a Team Around the Child (TAC) system set up, and the TAC meetings take place every six weeks to review the child's learning and development plan. The TAC involves multi-professionals and parents/grandparents/carers working together to deliver an integrated package of support to meet the needs of children and families, as identified during the assessment process.

Achievements/Visits/Outings

The Playgroup occupancy for the reporting period is shown in the table below.

Term - Dates	2-year-olds	3–4-year-olds	SEN Children
April-August 2024 (Summer)	14	16	2
September – December 2024 (Autumn)	9	6	3
January 2025 to March 2025 (Spring)	9	6	3

During the reporting period, children's outings included:

Culpeper Community Garden – this is one of the most valued green public spaces in Islington. It is an environmental community project where children enjoy nature, the environment and learn about the inhabitants of the gardens. This is where people from all walks of life come together to appreciate the garden and its environment. A great local place for children to learn about nature and the environment. It is also an excellent place for children to enjoy a picnic and discuss the garden's plants and the animals that inhabit it.

Local Fire Station – This trip was an enjoyable experience for children, combining a fun day with learning about safety, avoiding hazards, and what to do in case of a fire. Children enjoy sitting in the front of the Fire Brigade vehicle and learn about its operations and controls. They all sat silently to listen to the fireperson explaining and telling them about fire hazards and the damage they can cause to humans. What children should do if they see a fire and how to make an emergency call.

Visit to City Farm – This was a great trip during the summer, when the weather was hot and ideal for children to enjoy outdoor life. Children enjoyed feeding the farm animals and learning about their lives. Children also learn to recognise farm animals and the noise they make. This helps to develop their knowledge of animals. They also enjoyed doing sketches and drawing following the farm visit.

Legoland – This was a family trip for children and their parents/carers to attend. All enjoyed this one-day trip to Legoland, and it was an excellent opportunity for parents/carers to come together and talk about the Playgroup activities and how they can support the Playgroup. A great social cohesion event where all parents enjoyed eating together, engaging in friendly conversations, and learning about other cultures. Children enjoyed taking rides with their parents and discussing the events and trips at the Playgroup.

Walk around the park area - under the supervision of staff. Children study nature and how the Spring season starts afresh, bringing growth to new plants, providing a new foundation for biodiversity and how people enjoy these throughout the year. Children picked up small cut-down tree parts, which they used to make hammers and tacks, and made window frames and doors to build what they called a fairy house. This was displayed in the Playgroup for parents to see.

Trip to the local canal - It was for children to study the wildlife, including the fish. The children looked at how the water birds live and look after their chicks. What types of fish and amphibian habitat are in the canal? What is the difference between frogs and toads, and how do they differ?

Children looked at boats that travelled using the canal and how some lived in canal boats as their homes. After the canal visit, the children bought recycled cardboard from home and made boats from cardboard; all enjoyed the boat-making activities.

Sports Activities – This month, one day was allocated to use the football pitch only for the Playgroup. We used this for our sports day. All parents got involved and took part in the activities.

Splash Day – A splash day in the Garden's fountain was organised for children to enjoy and cool down on one of the hot summer days. This was a fun day for the children. Children also enjoyed having a healthy snack for a picnic.

Visit the local sports centre - visit our local Britania Soft Play area. All parents accompanied their children. We were fortunate to have one of the child's parents working at Britinia, who made the area available for our playgroup to use solely on the day. It was an excellent, leisurely and playful day for parents and children. It was also a good opportunity for parents to get to know each other and discuss our playgroup activities and how we could improve them.

Halloween – This is for all children to dress up and have fun on Halloween day. Children came with their different make-up and clothing and told other children why they chose to have the make-up and the type of clothing they wore on the day.

Visit by the local Police Officers. They talked about strangers, the danger of talking to them, how to protect themselves, and what to do if they get lost. They also discussed taking precautions when they are online. If they find anything suspicious, they must tell their parents or the teachers at the Playgroup.

Following the police officers' visit, the Playgroup set up a miniature model police station. Some children played the role of a police officer, while others played the role of visiting the police seeking help or advice. We also put lights on our outdoor cars and incorporated the golden rules.

Local Dentist Visit – A visit to the local dentist was organised for children to learn about dental hygiene and how to clean teeth. What to avoid eating to keep healthy teeth. They were shown how the dentist uses the patient chair and how treatments are carried out, as well as the surgical items used by the dentist. Many children asked questions about the work of a dentist and how treatments are carried out.

Special Educational Needs Coordinator (SENCO)

Lesley Brown is the designated SENCO for the Playgroup. She regularly contacts the local authority's Early Years SENCO person and attends training and other relevant forum meetings. She will then share the good practices and knowledge learned with other Staff of the Playgroup.

As a SENCO, Lesley Brown also liaises closely with parents and professionals when identifying children's needs and planning for intervention and support for a special educational needs child attending the Playgroup.

Staff Training and Development

All staff completed the following training during the year:

- First Aid
- Refresher - Assess, Plan, Do, Review Training
- Food hygiene

In addition, the following staff completed the training shown below:

- ADHD Awareness - Lesley and Cathie
- SENCO Induction - Tina
- Looking for signs of domestic abuse - Linda and Tina

The Playgroup will continue updating staff safeguarding, Senco and Health and Wellbeing refresher courses.

The Playgroup manager will continue to attend PVI meetings and other events, as well as training that would help to improve the Playgroup's services. Any learnings learned will be shared with other staff to help with their CPD.

The Playgroup are committed to investing in staff training and development. Staff will attend relevant courses that the Islington council offers to the Early Years sector.

The Playgroup considers staff training as one of its top priorities to maintain a high standard of childcare. The most recent OFSTED Inspection report quoted, ***"The manager is reflective. She regularly asks for parent feedback and uses this to enhance what the setting is offering. The***

manager works closely with the local authority and undertakes the training offered. Staff feel well supported with regular meetings and supervision sessions in place. They are encouraged to regularly attend training to continue their own professional development."

Links and Partnership

The Playgroup continues its close liaison with the local children's centres and supports families in accessing services offered by the local children's centres.

The Playgroup network through Bright Start regularly contacts the family support coordinator. The safety coordinator visits the Playgroup and gives talks to parents, advising them on courses they could attend. The coordinator supports the families facing other problems such as health, debts, employment, etc., and will signpost them to the relevant agency providing help and support.

The SENCO lead and the manager will also liaise and collaborate with the Islington Early Years Inclusion Team and the Children in Need Team.

Improvements and Future Plans

The Playgroup now has a modern Technotherm safe-to-touch heating solution that is more appropriate for the environment. This has improved our environment, and the airflow is now better than the old blower heating system which the Playgroup had in the past. The surface temperature can be manually adjusted to the Playgroup requirements.

The new roof replacement, along with new drainage pipes and gutters, has eliminated water leaks and blockages. This has now stopped the water leak, and there are no water blockages.

New Intercom System – The playgroup accessibility has added enhance security by having the new intercom system installed last year. .

Family Survey – this is carried out each year, allowing parents/carers to give feedback and suggestions for improvement. Feedback received is taken into consideration to improve the service the Playgroup provides.Parents/Carers can also use the Playgroup's Comments Book any time during the year to make suggestions or comments to help the Playgroup improve the service.

The recent OFSTED report stated, ***"Partnership with parents is good. Parents speak highly of the caring nature of staff. Communication with parents is good. Parents understand what next steps are in place for children and have opportunities to share children's home learning experiences."***

Future Plan

The playgroup has consistently been a valuable asset to the community. We are surrounded by private groups that serve the needs of high-paying workers. We keep our prices low and affordable for all families, and we will continue to offer only the free places most families need in our catchment area.

The Playgroup remains a well-known part of the community. It networks with all the local schools and pre-schools. The Playgroup make the transition easy by visiting the schools with the children, meeting with other preschool and early years providers at forums, and exchanging good practices and new ideas to help improve the learning and development of the children the Playgroup serves.

The Playgroup aims to create a sensory area for children with complex needs; however, this initiative is contingent upon the success of its fundraising efforts. Our aim is also to give the interior area a fresh coat of paint and makeovers, changing to more earthy colours to bring the outside in.

Risks Management

There were no significant incidents to report for the period. The Playgroup has a robust action plan that was devised during the COVID-19 pandemic and implemented to control the spread of the virus within the Playgroup. The Playgroup will work closely and regularly to monitor risks, ensuring that no significant viruses will seriously impact the Playgroup's service.

One of the previous OFSTED Inspection reports states, ***"Safeguarding is effective. The manager and staff have a good understanding of safeguarding and child protection procedures to keep children safe and protect their welfare. All staff assess potential risks in the Playgroup thoroughly and take necessary steps to minimise these."***

Financial Review and Reserve Policy

Sysum Howard Duggan Accountants Limited prepare the Playgroup accounts.

The total revenue for the period ending 31 March 2025 is £108,233 (compared to £108,632 in the last period). This is a decrease of £399.00 if compared to the previous year. The decrease was due to the higher cost of repairs and renewal, as well as the purchase of new equipment.

The total expenditure for the period was £86,156 (compared to £91,513 in the last period), a difference of £5,357. The difference was due to lower staff wages and associated costs.

The reserve fund has increased to £102,625 from £84,782, due to a positive net surplus for the reporting period.

The trustees are hoping the reserves will remain constant. The reserve funds are needed for the Playgroup's development and to cover outgoings when the income is at its lowest level during the autumn term. The Trustees also consider it prudent to have sufficient unrestricted funds to cover at least three to six months' administration and support costs.

The Trustees would like to thank all staff, volunteers, and the Islington Early Years Team.

We also extend our thanks to parents for their continued support.

Approved by the Trustees and signed on its behalf by:

Carrie White
Trustee

Dated: 23rd September 2025

Report of the Directors and Trustees

Unaudited Financial Statements for the Year Ended 31 March 2025

for

Rosemary Gardens Playgroup

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for the Year Ended 31 March 2025

	Page
Company Information	1
Report of the Directors/Trustees	2
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for the Year Ended 31 March 2025

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SECRETARY:	L Warren
REGISTERED OFFICE:	Playgroup House Rosemary Gardens Southgate Road London N1 3JR

COMPANY REGISTERED NUMBER: 06076516 (England and Wales)

CHARITY REGISTERED NUMBER: 1123011 (England and Wales)

ACCOUNTANTS:	Sysum Howard Duggan Accountants Ltd Unit 14 Elgar Business Centre Moseley Road Worcester Worcestershire WR2 6NJ

Rosemary Gardens Playgroup

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for the Year Ended 31 March 2025

The directors present their report with the financial statements of the company for the year ended 31 March 2025.

DIRECTORS/TRUSTEES
The directors shown below have held office during the whole of the period from 1 April 2024 to the date of this report.

MS T Boller
MS C White
R Whitmore

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD :

MS C White –
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The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2024

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 17 September 2025 and were signed on its behalf by:

MS C White - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Rosemary Gardens Playgroup is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

continued...

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2023 - Nill) .

4. OPERATING SURPLUS

The operating surplus after Charging:

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	1,189	1,448

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2024	11,208
Additions	850
At 31 March 2025	12,058
DEPRECIATION	
At 1 April 2024	6,112
Charge for year	1,189
At 31 March 2025	7,301
NET BOOK VALUE	
At 31 March 2025	4,757
At 31 March 2024	5,096

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	350	
Other debtors	2,727	10,210
	3,077	10,210

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Taxation and Social Security	516	49
Other creditors	5,422	16,963
	5,938	17,012

Rosemary Gardens Playgroup

Report of the Accountants to the Directors of Rosemary Gardens Playgroup

I report on the accounts of the charity, which are set out on pages 3 and 4.
Wages were overpaid in the year, the cost of this has been accrued (£4,222.41) and a bonus payment will go through payroll in the next financial year.

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 required.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
3. state whether any 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:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and 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 have not been met.

Signed _____
Neil Sysum / Sysum Howard Duggan Accountants Limited

Dated: 23.9.25

Sysum Howard Duggan Accountants Ltd
Unit 14
Elgar Business Centre
Moseley Road
Worcester
Worcestershire
WR2 6NJ

Rosemary Gardens Playgroup

Detailed Income and Expenditure Account
for the Year Ended 31 March 2025

	31.3.25		31.3.24	
	£	£	£	£
Turnover				
NEG	28,699		64,356	
2 Yr Old	34,539		27,439	
Early Years Funding	41,380		12,457	
Fees	3,615		4,380	
		108,233		108,632
Cost of sales				
Purchases	4,179		2,895	
GROSS SURPLUS		104,054		105,737
Expenditure				
Rates	600		600	
Insurance	561		518	
Repairs to Property	-		413	
Wages	71,549		78,783	
Social Security	389		1,882	
Pension	1,061		875	
Hire of Plant & Machinery	-		850	
Courses & Training	360		650	
Telephone	1,169		1,302	
Post & Stationery	235		229	
Advertising	110		-	
Licenses	50		96	
Professional Fees	1,000		335	
Repairs & Renewals	1,754		239	
Equipment	3,033		615	
Household, Cleaning & PPE	801		550	
Food Purchases	-		88	
Computer & Software	258		-	
Sundry Expenses	(1)		(2)	
Accountancy	1,907		1,781	
Legal Fees	70		94	
Depreciation of Tangible Fixed Assets				
Fixtures & Fittings	1,189		1,274	
Computer Equipment	-		173	
Entertainment	61		168	
		86,156		91,513
		17,898		14,224
Finance Costs				
Bank Charges		119		185
NET SURPLUS		**17,779**		**14,039**

This page does not form part of the statutory financial statements

ROSEMARY GARDENS PLAYGROUP

England & Wales - Charity number 1123011

Accounts

Rosemary Gardens Playgroup

Trustees' Annual Report for the year ended 31 March 2024

The Board presents its Trustee' s/Directors' Report and audited financial statements for the year ended 31 March 2024.

Reference and Administrative Information

Charity Name: Rosemary Gardens Playgroup

Charity registration number: 1123011

Company registration number: 06076516

OFSTED UNR: EY365176

Registered Office and operational address:
Rosemary Gardens
Southgate Road
London – N1 3JR

Trustees/Directors
Management committee members are Directors of the Company for the purposes of the Companies Act 2011 and Trustees for the purposes of the Charities Act 2011.

The following served as Directors during the year:
Tyler Bowler
Carrie White
Rachel Christine Whitmore

Secretary
Linda Warren

Playgroup Manager
Linda Warren

Independent Examiner
SW&A Accountants Limited
Unit 14 Elgar Business Centre
Moseley Road
Hallow, Worcester
Worcestershire, WR2 6NJ

Bankers — Nat West Bank, Upper Street, Islington, London, N1 0PQ

Rosemary Gardens Playgroup

Trustees Annual Report
Period Ending 31 March 2024

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The Playgroup provides funded early education places for children 2-4 years old. The Playgroup has 24 places for 2-4-year-olds, of which 4 are for 2-year-olds (8 part-time equivalents). The Playgroup has children from different social classes and multicultural backgrounds.

All staff at the Playgroup hold an appropriate early years qualification, either level 2 or 3, and the manager has an early years degree.

All staff are engaged in continuous professional training and provide child-centred learning support and work within the framework and standards of the Early Years Foundation Stage.

A good partnership with parents and other professionals helps involve parents in their child/ren's learning. The Playgroup can also access the relevant support to provide good learning and care to the children.

The Playgroup is well set up to accommodate the different needs of the different ages of the children. There are different resources for the 2-year-olds, such as quiet areas, learning resources etc.

The Playgroup maintains good relationships and partnerships with parents, which continues to be one of the main strengths of the Playgroup. Before a child is enrolled, parents will visit to look at the setting, fill in an agreement form, and on the first day when a child attends, the parent is required to stay for an hour and then build it up over the course of a week.

Parents are encouraged to give feedback at regular reviews and in the comments book, which the Playgroup would use to improve childcare service.

The Playgroup has a Team Around the Child (TAC) system set up, and the TAC meetings take place every six weeks to review the child's learning and development plan. The TAC involves multi-professionals and parents/grandparents/carers working together to deliver an integrated package of support to meet the needs of children and families, as identified during the assessment process.

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Eid Celebration - During this month, children also made Eid cards and decorated the playgroup to mark the end of Ramadan with Eid cards and Eid Mubarak greetings.

July 2023

Legoland Summer Trip: all parents accompanied their children. This was another successful event with parents. All who came on the trip enjoyed it, and parents were getting to know each other and discussed their children's transition to school. Some parents said the discussion with other parents on their child's transition to school has helped them understand the process better, and hopefully, it will help their child to settle in quickly and set their child on the path to successful learning.

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Sports Activities – This month, one day was allocated to use the football pitch only for the Playgroup. We used this for our sports day. All parents got involved and took part in the activities.

Graduation Party – a graduation ceremony was held for those leaving the Playgroup to say farewell to them and wish them successful learning and careers in their new schools. A leaving presentation was made.

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One of the other activities for Black History Month was for children to listen to reggae and rap music and use the sound to make up short rhymes. The theme also included how rap music stemmed from

the USA in the early 1970s and became part of popular music in the USA, UK, and other parts such as the African continent.

Halloween – This is for all children to dress up and have fun on Halloween day. Children came with their different make-up and clothing and told other children why they chose to have the make-up and the type of clothing they wore on the day.

November 2023 – The month for the beginning of the festival of light celebrations. We looked at the different traditions that everyone celebrates and their meanings. We made decorations and foods that marked Diwali, Hanukkah and Christmas.

December 2023

Park Trip - This was our usual annual trip to Clissold Park. All parents accompanied their children. The journey to the park was by bus, and the children enjoyed the bus trip, looking at some of the iconic places and talking about them on the journey to the park. Children looked at the reindeer and other wildlife in the park, and then, over lunch, we told stories. All children were well wrapped up for the cold weather and enjoyed the trip and seeing the wildlife in the park.

Christmas Cookies - children made Christmas cookies, which were shared during the Christmas movie afternoon. Many parents came to the movie event. Some parents bought Christmas lunch for children and staff to share.

Christmas Party - The Playgroup had crazy caramel back for the Christmas party; All the children had fun with the snow machine and all the festive music. All parents also joined in with a Sing-a-Long.

January 2024

Park Visit - During the winter season, a visit to the park for children to study how the winter weather changes affect the park and the habitat that lives within the park.

Visit by the local Police Officers. They talked about strangers, the danger of talking to them, how to protect themselves, and what to do if they get lost. They also discussed taking precautions when they are online. If they find anything suspicious, they must tell their parents or the teachers at the Playgroup.

Following the police officers' visit, the Playgroup set up a miniature model police station. Some children played the role of a police officer, while others played the role of visiting the police seeking help or advice. We also put lights on our outdoor cars and incorporated the golden rules.

February 2024

Chinese New Year. The year of the dragon. We made a dragon from recycled boxes, and the children went around the football pitch playing part as a dragon. Discussed why the Chinese celebrate the New Year with a mythical animal and the purpose.

Pancake Day - Children made pancakes and put different toppings on them. Reminding the children about healthy eating and what is good and bad for our teeth. A story of a Happy tooth and a Sad tooth was told to children.

March 2024

Farm Trip - to the local farm to see the newborn lambs (one was just born on the day of our visit). Farm staff gave the children a tour of the farm. They also informed children about the type of food that grows on the farm and what health and nutrition it has on people's health. The farm staff also told the children about each farm's animals and how they live on the farm.

World Book Day – This event allowed children to dress up as their favourite characters. Each child brought their favourite book, which they read to other children, and all listened attentively and discussed the book afterwards.

Annual Easter Parade - Parents made hats and watched their children parade around. One of the parents dressed up as the Easter Bunny and gave out Easter eggs to the children.

Special Educational Needs Coordinator (SENCO)

Lesley Brown is the designated SENCO for the Playgroup. She regularly contacts the local authority's Early Years SENCO person and attends training and other relevant forum meetings. She will then share the good practices and knowledge learned with other Staff of the Playgroup.

As a SENCO, Lesley Brown also liaises closely with parents and professionals when identifying children's needs and planning for intervention and support for a special educational needs child attending the Playgroup.

Links and Partnership

The Playgroup continues its close liaison with the local children's centres and supports families in accessing services offered by the local children's centres.

The Playgroup network through Bright Start regularly contacts the family support coordinator. The safety coordinator visits the Playgroup and gives talks to parents, advising them on courses they could attend. The coordinator supports the families facing other problems such as health, debts, employment, etc., and will signpost them to the relevant agency providing help and support.

The SENCO lead and the manager will also liaise and collaborate with the Islington Early Years Inclusion Team and the Children in Need Team.

Staff Training and Development

All staff completed the following training during the year:

- CriticalThinking
- Assess, Plan, Do, Review Training
- Promoting Oral Health

In addition, the following staff completed the training shown below:

- ADHD Awareness - Lesley and Cathie
- Looking for signs of domestic abuse - Linda and Tina

The Playgroup will continue updating staff safeguarding, Senco and Health and Wellbeing refresher courses.

All staff will be refreshing and renewing their First Aid.

The Playgroup manager will continue to attend PVI meetings and other events, as well as training that would help to improve the Playgroup's services. Any learnings learned will be shared with other staff to help with their CPD.

The Playgroup are committed to investing in staff training and development. Staff will attend relevant courses the Islington council offers to the Early Years sector.

The Playgroup sees staff training as one of its main priorities to keep a high standard of childcare. The most recent OFSTED Inspection report quoted, ***"The manager has taken good steps to address the actions set at the last inspection. She has ensured that all staff have improved their knowledge of child protection, including the wider issues of safeguarding. Recent training has ensured that they***

are now fully aware of their role and responsibilities as key persons, to support children and families."

Improvements and Future Plans

The Playgroup now has a modern Technotherm safe-to-touch heating solution that is more appropriate for the environment. This has improved our environment, and the airflow is now better than the old blower heating system which the Playgroup had in the past. The surface temperature can be manually adjusted to the Playgroup requirements.

As reported in the previous report, the Playgroup is to install a new roof to stop the rain leak. In the same report, the Playgroup reported having new electric wiring to bring the electrical to a higher safety standard. The Playgroup is pleased to report no new roof replacement was needed. The roof was repaired with new drainage pipes and a new gutter. This has now stopped the water leak, and there are no water blockages.

New electrical wiring was done with a new lighting system attached to a new fire safety system.

New Intercom System – The Playgroup has installed a new Intercom System. This has further enhanced the security of the Playgroup.

Family Survey – this is carried out each year, allowing parents/carers to give feedback and suggestions for improvement. Feedback received is taken into consideration to improve the service the Playgroup provides.Parents/Carers can also use the Playgroup's Comments Book any time during the year to make suggestions or comments to help the Playgroup improve the service.

Future Plan

The playgroup has always remained an asset to the community. We are surrounded by private groups that serve a purpose for high-paying workers. We keep our prices low and affordable for all families, and we will continue to offer only the free places most families need in our catchment area.

The Playgroup remains a well-known part of the community. It networks with all the local schools and pre-schools. The Playgroup make the transition easy by visiting the schools with the children, meeting with other preschool and early years providers at forums, and exchanging good practices and new ideas to help improve the learning and development of the children the Playgroup serves.

Subject to raising sufficient funding, we would like a new climbing frame with more challenges for the children and more ore storage for our outdoor area activities. We hope we can raise the funding needed to conclude this new project as we did for the new intercom system.

Risks Management

There were no significant incidents to report for the period. The Playgroup has a robust action plan that was devised during COVID-19 and implemented to control the virus in the Playgroup. The Playgroup will work closely regularly to monitor the risks to ensure that no significant viruses will seriously impact the Playgroup's service.

The last OFSTED Inspection report states, ***"Safeguarding is effective. The manager and staff have a good understanding of safeguarding and child protection procedures to keep children safe and protect their welfare. All staff assess potential risks in the Playgroup thoroughly and take necessary steps to minimise these."***

Business Continuity Plan (BCP) - this was thoroughly revised in July 2024 and is regularly reviewed quarterly. The Early Years Team continue to provide support to develop the BCP.

The Trustees have a duty to identify and review the risks to which the Playgroup is exposed to, specifically those related to the operations and finances of the Playgroup. The Trustees confirm that

they have established systems to mitigate the significant risks. All Trustees also ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial Review and Reserve Policy

SW&A Accountants prepare the Playgroup accounts.

The total revenue for the period ending 31 March 2024 is £108,632 (last period £113,338). This is a decrease of £4,706 if compared to the previous year. The decrease was due to the higher cost of purchasing learning and safety materials and employee-related costs.

The total expenditure for the period was £91,513 (last period £115,996), a difference of £24,483. The difference was due to lower staff wages and training costs.

The reserved fund has increased to £84,782 from £70,468.

The trustees are aware of the decrease in the reserve funds in the balance sheet. This is due to higher expenditure incurred. They are hoping the reserves will remain constant. The reserve funds are needed for the Playgroup's development and to cover outgoings when the income is at the lowest level during the autumn term. The Trustees also consider it prudent to have sufficient unrestricted funds to cover at least three to six months' administration and support costs.

Trustees thank all staff, volunteers, and the Islington Early Years Team.

Our thanks also to parents for their continued support.

Approved by the Trustees and signed on its behalf by:

Carrie White
Trustee

Dated: 8th November 2024

Rosemary Gardens Playgroup

Trustees' Annual Report for the year ended 31 March 2024

The Board presents its Trustee' s/Directors' Report and audited financial statements for the year ended 31 March 2024.

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OFSTED UNR: EY365176

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The following served as Directors during the year:
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Carrie White
Rachel Christine Whitmore

Secretary
Linda Warren

Playgroup Manager
Linda Warren

Independent Examiner
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November 2023 – The month for the beginning of the festival of light celebrations. We looked at the different traditions that everyone celebrates and their meanings. We made decorations and foods that marked Diwali, Hanukkah and Christmas.

December 2023

Park Trip - This was our usual annual trip to Clissold Park. All parents accompanied their children. The journey to the park was by bus, and the children enjoyed the bus trip, looking at some of the iconic places and talking about them on the journey to the park. Children looked at the reindeer and other wildlife in the park, and then, over lunch, we told stories. All children were well wrapped up for the cold weather and enjoyed the trip and seeing the wildlife in the park.

Christmas Cookies - children made Christmas cookies, which were shared during the Christmas movie afternoon. Many parents came to the movie event. Some parents bought Christmas lunch for children and staff to share.

Christmas Party - The Playgroup had crazy caramel back for the Christmas party; All the children had fun with the snow machine and all the festive music. All parents also joined in with a Sing-a-Long.

January 2024

Park Visit - During the winter season, a visit to the park for children to study how the winter weather changes affect the park and the habitat that lives within the park.

Visit by the local Police Officers. They talked about strangers, the danger of talking to them, how to protect themselves, and what to do if they get lost. They also discussed taking precautions when they are online. If they find anything suspicious, they must tell their parents or the teachers at the Playgroup.

Following the police officers' visit, the Playgroup set up a miniature model police station. Some children played the role of a police officer, while others played the role of visiting the police seeking help or advice. We also put lights on our outdoor cars and incorporated the golden rules.

February 2024

Chinese New Year. The year of the dragon. We made a dragon from recycled boxes, and the children went around the football pitch playing part as a dragon. Discussed why the Chinese celebrate the New Year with a mythical animal and the purpose.

Pancake Day - Children made pancakes and put different toppings on them. Reminding the children about healthy eating and what is good and bad for our teeth. A story of a Happy tooth and a Sad tooth was told to children.

March 2024

Farm Trip - to the local farm to see the newborn lambs (one was just born on the day of our visit). Farm staff gave the children a tour of the farm. They also informed children about the type of food that grows on the farm and what health and nutrition it has on people's health. The farm staff also told the children about each farm's animals and how they live on the farm.

World Book Day – This event allowed children to dress up as their favourite characters. Each child brought their favourite book, which they read to other children, and all listened attentively and discussed the book afterwards.

Annual Easter Parade - Parents made hats and watched their children parade around. One of the parents dressed up as the Easter Bunny and gave out Easter eggs to the children.

Special Educational Needs Coordinator (SENCO)

Lesley Brown is the designated SENCO for the Playgroup. She regularly contacts the local authority's Early Years SENCO person and attends training and other relevant forum meetings. She will then share the good practices and knowledge learned with other Staff of the Playgroup.

As a SENCO, Lesley Brown also liaises closely with parents and professionals when identifying children's needs and planning for intervention and support for a special educational needs child attending the Playgroup.

Links and Partnership

The Playgroup continues its close liaison with the local children's centres and supports families in accessing services offered by the local children's centres.

The Playgroup network through Bright Start regularly contacts the family support coordinator. The safety coordinator visits the Playgroup and gives talks to parents, advising them on courses they could attend. The coordinator supports the families facing other problems such as health, debts, employment, etc., and will signpost them to the relevant agency providing help and support.

The SENCO lead and the manager will also liaise and collaborate with the Islington Early Years Inclusion Team and the Children in Need Team.

Staff Training and Development

All staff completed the following training during the year:

- CriticalThinking
- Assess, Plan, Do, Review Training
- Promoting Oral Health

In addition, the following staff completed the training shown below:

- ADHD Awareness - Lesley and Cathie
- Looking for signs of domestic abuse - Linda and Tina

The Playgroup will continue updating staff safeguarding, Senco and Health and Wellbeing refresher courses.

All staff will be refreshing and renewing their First Aid.

The Playgroup manager will continue to attend PVI meetings and other events, as well as training that would help to improve the Playgroup's services. Any learnings learned will be shared with other staff to help with their CPD.

The Playgroup are committed to investing in staff training and development. Staff will attend relevant courses the Islington council offers to the Early Years sector.

The Playgroup sees staff training as one of its main priorities to keep a high standard of childcare. The most recent OFSTED Inspection report quoted, ***"The manager has taken good steps to address the actions set at the last inspection. She has ensured that all staff have improved their knowledge of child protection, including the wider issues of safeguarding. Recent training has ensured that they***

are now fully aware of their role and responsibilities as key persons, to support children and families."

Improvements and Future Plans

The Playgroup now has a modern Technotherm safe-to-touch heating solution that is more appropriate for the environment. This has improved our environment, and the airflow is now better than the old blower heating system which the Playgroup had in the past. The surface temperature can be manually adjusted to the Playgroup requirements.

As reported in the previous report, the Playgroup is to install a new roof to stop the rain leak. In the same report, the Playgroup reported having new electric wiring to bring the electrical to a higher safety standard. The Playgroup is pleased to report no new roof replacement was needed. The roof was repaired with new drainage pipes and a new gutter. This has now stopped the water leak, and there are no water blockages.

New electrical wiring was done with a new lighting system attached to a new fire safety system.

New Intercom System – The Playgroup has installed a new Intercom System. This has further enhanced the security of the Playgroup.

Family Survey – this is carried out each year, allowing parents/carers to give feedback and suggestions for improvement. Feedback received is taken into consideration to improve the service the Playgroup provides.Parents/Carers can also use the Playgroup's Comments Book any time during the year to make suggestions or comments to help the Playgroup improve the service.

Future Plan

The playgroup has always remained an asset to the community. We are surrounded by private groups that serve a purpose for high-paying workers. We keep our prices low and affordable for all families, and we will continue to offer only the free places most families need in our catchment area.

The Playgroup remains a well-known part of the community. It networks with all the local schools and pre-schools. The Playgroup make the transition easy by visiting the schools with the children, meeting with other preschool and early years providers at forums, and exchanging good practices and new ideas to help improve the learning and development of the children the Playgroup serves.

Subject to raising sufficient funding, we would like a new climbing frame with more challenges for the children and more ore storage for our outdoor area activities. We hope we can raise the funding needed to conclude this new project as we did for the new intercom system.

Risks Management

There were no significant incidents to report for the period. The Playgroup has a robust action plan that was devised during COVID-19 and implemented to control the virus in the Playgroup. The Playgroup will work closely regularly to monitor the risks to ensure that no significant viruses will seriously impact the Playgroup's service.

The last OFSTED Inspection report states, ***"Safeguarding is effective. The manager and staff have a good understanding of safeguarding and child protection procedures to keep children safe and protect their welfare. All staff assess potential risks in the Playgroup thoroughly and take necessary steps to minimise these."***

Business Continuity Plan (BCP) - this was thoroughly revised in July 2024 and is regularly reviewed quarterly. The Early Years Team continue to provide support to develop the BCP.

The Trustees have a duty to identify and review the risks to which the Playgroup is exposed to, specifically those related to the operations and finances of the Playgroup. The Trustees confirm that

they have established systems to mitigate the significant risks. All Trustees also ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial Review and Reserve Policy

SW&A Accountants prepare the Playgroup accounts.

The total revenue for the period ending 31 March 2024 is £108,632 (last period £113,338). This is a decrease of £4,706 if compared to the previous year. The decrease was due to the higher cost of purchasing learning and safety materials and employee-related costs.

The total expenditure for the period was £91,513 (last period £115,996), a difference of £24,483. The difference was due to lower staff wages and training costs.

The reserved fund has increased to £84,782 from £70,468.

The trustees are aware of the decrease in the reserve funds in the balance sheet. This is due to higher expenditure incurred. They are hoping the reserves will remain constant. The reserve funds are needed for the Playgroup's development and to cover outgoings when the income is at the lowest level during the autumn term. The Trustees also consider it prudent to have sufficient unrestricted funds to cover at least three to six months' administration and support costs.

Trustees thank all staff, volunteers, and the Islington Early Years Team.

Our thanks also to parents for their continued support.

Approved by the Trustees and signed on its behalf by:

Carrie White
Trustee

Dated: 8th November 2024

Report of the Directors and Trustees

Unaudited Financial Statements for the Year Ended 31 March 2024

for

Rosemary Gardens Playgroup

Rosemary Gardens Playgroup

Contents of the Financial Statements
for the Year Ended 31 March 2024

	Page
Company Information	1
Report of the Directors/Trustees	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	6
Report of the Accountants	8
Detailed Income and Expenditure Account	9

DIRECTORS:	MS T Boller MS C White R Whitmore
SECRETARY:	L Warren
REGISTERED OFFICE:	Playgroup House Rosemary Gardens Southgate Road London N1 3JR

COMPANY REGISTERED NUMBER: 06076516 (England and Wales)

CHARITY REGISTERED NUMBER: 1123011 (England and Wales)

ACCOUNTANTS:	SW&A Accountants Unit 14 Elgar Business Centre Moseley Road Worcester Worcestershire WR2 6NJ

Rosemary Gardens Playgroup

Report of the Directors/Trustees
for the Year Ended 31 March 2024

The directors present their report with the financial statements of the company for the year ended 31 March 2024.

DIRECTORS/TRUSTEES
The directors shown below have held office during the whole of the period from 1 April 2023 to the date of this report.

MS T Boller
MS C White
R Whitmore

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD :

MS C White –
Director/Trustee
8 November 2024

Income Statement
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
TURNOVER		108,632	113,338
Cost of sales		2,895	1,256
GROSS SURPLUS		105,737	112,082
Administrative expenses		91,698	116,099
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		14,039	(4,017)
Tax on surplus		(275)	(319)
SURPLUS FOR THE FINANCIAL YEAR		14,314	(3,698)

The notes form part of these financial statements

Balance Sheet
31 March 2024

	Notes	31.3.24 £	£	31.3.23 £	£
FIXED ASSETS					
Tangible assets	5		5,096		6,544
CURRENT ASSETS					
Debtors	6	10,210		3,936	
Cash at bank		87,456		67,216	
		97,666		71,152	
CREDITORS					
Amounts falling due within one year	7	17,012		5,985	
NET CURRENT ASSETS			80,654		65,167
TOTAL ASSETS LESS CURRENT LIABILITIES			85,750		71,711
PROVISIONS FOR LIABILITIES			968		1,243
NET ASSETS			84,782		70,468
RESERVES					
Income and expenditure account			84,782		70,468
			84,782		70,468

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 20234in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2024

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 8 November 2024 and were signed on its behalf by:

MS C White - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Rosemary Gardens Playgroup is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

continued...

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2023 - Nill) .

4. OPERATING SURPLUS

The operating surplus (2023 – operating deficit) is stated after Charging:

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	1,448	1,679

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2023	11,208
Additions	
At 31 March 2024	**11,208**
DEPRECIATION	
At 1 April 2023	4,664
Charge for year	1,448
At 31 March 2024	6,112
NET BOOK VALUE	
At 31 March 2024	5,096
At 31 March 2023	6,544

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	10,210	3,936

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	-	254
Taxation and social security	49	4,911
Other creditors	16,963	820
	5,985	5,985

Rosemary Gardens Playgroup

Report of the Accountants to the Directors of Rosemary Gardens Playgroup

I report on the accounts of the charity, which are set out on pages 3 and 4.
Wages were overpaid in the year, the cost of this has been accrued (£16,363.20) and a bonus payment will go through payroll in the next financial year.

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 required.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
3. state whether any 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:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and 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 have not been met.

SW&A Accountants Limited Reg. 08010342
Unit 14, Elgar Business Centre,
Moseley Road, Worcester, WR2 6NJ
Tel: 01905 622202 - VAT no. 132 1338 56
www.swands.co.uk

Signed _____
Neil Sysum, SW&A Accountants Limited

Dated:

SW&A Accountants
Unit 14
Elgar Business Centre
Moseley Road
Worcester
Worcestershire
WR2 6NJ

Rosemary Gardens Playgroup

Detailed Income and Expenditure Account
for the Year Ended 31 March 2024

	31.3.24		31.3.23	
	£	£	£	£
Turnover				
NEG	64,356		63,029	
2 Yr Old	27,439		41,400	
Other Income	-		540	
Early Years Funding	12,457		4,614	
Fees	4,380		3,755	
		108,632		113,338
Cost of sales				
Purchases	2,895		856	
Sub contractors	-	2,895	400	1,256
GROSS SURPLUS		105,737		112,082
Expenditure				
Rates	600		-	
Insurance	518		519	
Repairs to Property	413		-	
Wages	78,783		100,557	
Social Security	1,882		4,009	
Pension	875		875	
Hire of Plant & Machinery	850		-	
Courses & Training	650		2,146	
Telephone	1,302		1,072	
Post & Stationery	229		130	
Licenses	96		-	
Professional Fees	335		735	
Repairs & Renewals	239		2,213	
Equipment	615		-	
Household, Cleaning & PPE	550		-	
Food Purchases	88		-	
Sundry Expenses	(2)		112	
Accountancy	1,781		1,949	
Legal Fees	94		-	
Depreciation of Tangible Fixed Assets				
Fixtures & Fittings	1,274		1,593	
Computer Equipment	173		86	
Entertainment	168		-	
		91,513		115,996
Carried Forward		14,224		(3,914)

This page does not form part of the statutory financial statements

ROSEMARY GARDENS PLAYGROUP

England & Wales - Charity number 1123011

Accounts

Rosemary Gardens Playgroup

Trustees' Annual Report for the year ended 31 March 2023

The Board presents its Trustee' s/Directors' Report and audited financial statements for the year ended 31 March 2023.

Reference and Administrative Information

Charity Name: Rosemary Gardens Playgroup

Charity registration number: 1123011

Company registration number: 06076516

OFSTED UNR: EY365176

Registered Office and operational address:
Rosemary Gardens
Southgate Road
London – N1 3JR

Trustees/Directors
Management committee members are Directors of the Company for the purposes of the Companies Act 2011 and Trustees for the purposes of the Charities Act 2011.

The following served as Directors during the year:
Tyler Bowler
Carrie White
Rachel Christine Whitmore

Secretary
Linda Warren

Playgroup Manager
Linda Warren

Independent Examiner
SW&A Accountants Limited
Unit 14 Elgar Business Centre
Moseley Road
Hallow, Worcester
Worcestershire, WR2 6NJ

Bankers — Nat West Bank, Upper Street, Islington, London, N1 0PQ

Rosemary Gardens Playgroup
Trustees Annual Report
Period Ending 31 March 2023

Introduction

Rosemary Gardens Playgroup (The Playgroup) is set in a community park in an inner-city area in close proximity to a large housing estate on the borders of Islington and Hackney.

The Playgroup is open for 38 weeks a year from Monday to Friday during term time. Our opening hours are 8.30 am to 3.30 pm to accommodate parents who have other children at school.

The Playgroup provides funded early education places for children 2-4 years old. The Playgroup has 24 places for 2-4-year-olds, of which 4 are for 2-year-olds (8 part-time equivalents). The Playgroup has children from different social classes and multicultural backgrounds.

All staff at the Playgroup hold an appropriate early years qualification, either level 2 or 3, and the manager has an early years degree.

All staff are engaged in continuous professional training and provide child-centred learning support and work within the framework and standards of the Early Years Foundation Stage.

A good partnership with parents and other professionals helps involve parents in their child/ren's learning. The Playgroup can also access the relevant support to provide good learning and care to the children.

The Playgroup is well set up to accommodate the different needs of the different ages of the children. There are different resources for the 2-year-olds, such as quiet areas, learning resources etc.

The Playgroup maintains good relationships and partnerships with parents, which continues to be one of the main strengths of the Playgroup. Before a child is enrolled, parents will visit to look at the setting, fill in an agreement form, and on the first day when a child attends, the parent is required to stay for an hour and then build it up over the course of a week.

Parents are encouraged to give feedback at regular reviews and in the comments book, which the Playgroup would use to improve childcare service.

The Playgroup has a Team Around the Child (TAC) system set up, and the TAC meetings take place every six weeks to review the child's learning and development plan. The TAC involves multi-professionals and parents/grandparents/carers working together to deliver an integrated package of support to meet the needs of children and families, as identified during the assessment process.

Achievements/Visits/Outings

The Playgroup occupancy for the reporting period as shown in the table below.

Term	2 Year Old	3-4 Year Old
Summer 2022	7	20
Autumn 20222	14	12
Spring 2023	13	16

April 2022-- Trip around the local park. This trip taught children how plants start to bud and how trees blossom. Children were also asked to spot birds to name them, learn more about their habitat, and know if they are migrating birds.

May 2022- The Playgroup took children accompanied by some parents to learn and talk about road safety. Discussed how traffic lights operate, how to use them for crossing, and how to use Zebra crossing. Following the road safety visit, children with Staff at the Playgroup did a project on road safety.

June 2022- Queen Elizabeth's Diamond Jubilee. All parents/carers came along with their children to Buckingham Palace. The bus was taken to Green Park, and all walked through Green Park. Children saw guards getting ready for the Jubilee Parade and a change of guards waving their flags.

After the events, children visited St James Park for a picnic, looking for small green Indian parrots and learning about them and how they came into existence in the UK.

July 2022

Sports Day - The Playgroup set up a Sports Day for children. Parents and Carers also attended and took part in the sports activities. The Football Pitch in the Rosemary Garden were used to hold this event. Refreshment was provided to all those who attended the event. The Playgroup would like to thank the Staff of Rosemary Gardens for providing the Football pitch for the day to hold the event.

Mini Beast Search – All children searched for mini beasts with magnifying glasses and made a bug hotel to keep mini beasts still on our Playgroup's entrance for children to look after.

Wet Spalsh Day – The Playgroup had sole use of the Splash Fountains on one hot day. All the children enjoyed getting wet, playing in the fountain and splashing water onto each other.

Graduation Ceremony - the end-of-term graduation for children leaving to attend big schools was a success. All the parents and families gathered for the end-of-term party, and those children leaving the Playgroup to say goodbye to their friends.

September 2022- new children joined the Playgroup and were helped to settle. The existing enrolled children who returned for their new term supported new children and helped them settle in getting them familiarised with the Playgroup environment.

October 2022- Black History Month. The Playgroup listened to reggae music and looked at its origin. We discussed Bob Marley and how he fought for black peoples' rights and preached it through his songs. The Playgroup also looked at the Rastafarian Religion and the hairstyles common with afro hair.

The Playgroup also followed the route that the book Handa Surprise (Kenyan girl) took to see her friend Akeyo in another village, taking seven different fruits as presents for Akeyo. Handa imagines which fruit Akeyo will like the best. Each time Handa thinks about a particular fruit, an animal pops along and takes that particular fruit.

The children All went around the park to collect Leaves. They had their bags. We talked to the parkkeeper, and he explained to the children what his job is around the park. The children gather the leaves and help to dispose of them in the compost heap.

Halloween Party – A party at the end of October was held. All children dressed up for the Halloween party and told other children why they chose to wear that particular clothing. All the children dressed up for the party.

November 2022- This was the start of the festival of lights season. The Playgroup's children made the candles for the forthcoming festivals, including Diwali, Hanukkah, and Christmas.

December 2022- Clissold Park Visit. This was a visit to see the Animals, Including the Reindeer. A public bus was used as a transport. Parents and carers also joined the visit. Two parents brought hot

chocolate drinks with Christmas cookies for all to share. This was enjoyed with the snacks children and parents brought with them.

Christmas Entertainment- The Entertainer attended the Playgroup Christmas party to entertain children and their families. A festive dinner was served, and all attendees were invited to the Annual Christmas Sing-a-Long.

January 2023

Children witnessed the Winter Season and changes in the park. A session is held in the park on what happens in the Winter, such as why some animals hibernate during this season. What has the global climate done to the winter season, such as why winters are now milder and calmer than in past when winter seasons were cold with snow and mist, etc?

Chinese New Year - the Year of the Rabbit Children made dragons and lanterns, and one of the ex-children's dad brought fortune cookies from their family shop for the children to share and enjoy the event.

February 2023

Pancake Day - All the children thoroughly enjoyed making pancakes, and they chose their toppings. Children also enjoyed sharing their pancakes with other children.

March 2023 - We had duckling eggs in their incubator for 10 days. Children watched them hatch. They helped clean the cage, change the water and feed the ducklings. One parent took them home for the weekend and sent the Playgroup pictures of the ducklings swimming in the bath.

The Playgroup also visited the New River Walk to see Ducks and pond life. This was for children to understand Pond Life and use the information to work on their Pond Life theme project.

Special Educational Needs Coordinator (SENCO)

Lesley Brown is the designated SENCO for the Playgroup. She regularly contacts the local authority's Early Years SENCO person and attends training sessions and other relevant forum meetings. She will then share the good practices and knowledge learned with other Staff of the Playgroup.

As a SENCO, Lesley Brown also liaises closely with parents and professionals when identifying children's needs and planning for intervention and support for a special educational needs child attending the Playgroup.

Links and Partnership

The Playgroup continues its close liaison with the local children's centres and supports families to access services offered by the local children's centres.

The Playgroup network through Bright Start regularly contacts the family support coordinator. The safety coordinator visits the Playgroup and gives talks to parents, advising them on courses they could attend. The coordinator supports the families facing other problems such as health, debts, employment etc. and will signpost them to the relevant agency that would provide help and support.

The SENCO lead and the manager will also liaise and collaborate with the Islington Early Years Inclusion Team and the Children in Need Team.

Staff Training and Development

All staff completed the following training:

- April 2022 - Children with Autism Play

- May 2022 - Renewed the Prevent Awareness course.
- February 2023 – Makaton Training. This training will help staff with a language programme that uses symbols, signs and speech to enable communication.

September 2022 - LW and CC - completed "Math's is Everywhere."

November 2022 -CC and LB – Completed "Play for 2-year-olds"

The Playgroup are committed to investing in staff training and development. Staff will attend relevant courses the Islington council offers to the Early Years sector.

The Playgroup sees staff training as one of its main priorities to keep a high standard of childcare. The most recent OFSTED Inspection report quoted, "***The manager has taken good steps to address the actions set at the last inspection. She has ensured that all staff have improved their knowledge of child protection, including the wider issues of safeguarding. Recent training has ensured that they are now fully aware of their role and responsibilities as key persons, to support children and families."***

Improvements and Future Plans

Last year, the Playgroup renovated its outdoor area, which was much needed. The area has now been covered with waterproof soft turf, road markings, and bridges for more imaginative play for the children. Regular maintenance is done to keep the environment safe for the children.

With more natural lights coming through, it has helped save energy. The Playgroup now uses more energy-saving materials and bulbs to help protect the environment. The Playgroup is committed to save energy and to recycle its waste.

The Playgroup now have a modern Technotherm safe-to-touch heating solution that is more appropriate to the environment. This has improved our environment, and the airflow is now better than the old blower heating system which the Playgroup had in the past. The surface temperature can be manually adjusted to the Playgroup requirements.

As reported in the previous report, the Playgroup is to install a new roof to stop the rain leak. In the same report, the Playgroup reported having new electric wiring to bring the electrical to a higher safety standard. The Playgroup is pleased to report no new roof replacement was needed. The roof was repaired with new drainage pipes and a new gutter. This has now stopped the water leak, and there are no water blockages.

New electrical wiring was done with a new lighting system attached to a new fire safety system.

Future Plan

The Playgroup remains a well-known part of the community. It networks with all the local schools and pre-schools. The Playgroup make the transition easy by visiting the schools with the children, meeting with other preschool and early years providers at forums, and exchanging good practices and new ideas to help improve the learning and development of the children the Playgroup serves.

New Intercom System – The Playgroup has planned to install a new Intercom System to enhance the security of the Playgroup further. It is envisaged that this will be done before the end of the next financial year, subject to funding availability.

Risks Management

There were no significant incidents to report for the period. The Playgroup has a robust action plan that was devised during COVID-19 and implemented to control the virus in the Playgroup. The

Playgroup will work closely regularly to monitor the risks to ensure that no significant viruses will seriously impact the Playgroup's service.

In the last OFSTED Inspection report, it is quoted, ***"Safeguarding is effective. The manager and staff have a good understanding of safeguarding and child protection procedures to keep children safe and protect their welfare. All staff assess potential risks in the Playgroup thoroughly and take necessary steps to minimise these."***

Business Continuity Plan (BCP) - this was developed in April 2020 and is regularly reviewed quarterly. The Early Years Team continue to provide support to develop the BCP.

The Trustees have a duty to identify and review the risks to which the Playgroup is exposed to, specifically those related to the operations and finances of the Playgroup. The Trustees confirm that they have established systems to mitigate the significant risks. All Trustees also ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial Review and Reserve Policy

SW&A Accountants prepare the Playgroup accounts.

The total revenue for the period ending 31 March 2023 is £113,338 (last period £87,871). This is an increase of £25,467 if compared to the previous year. The increase was due to higher occupancy, resulting in higher grant payments from the Islington council.

The total expenditure for the period was £117,355 (last period £72,906), providing a deficit of £4,017. The higher expenditure was due to increased wages and associated costs, as well as increased staff training and development costs.

The reserved fund has decreased to £70,468 from £74,116.

The Trustees are aware of the decrease in the Reserves Fund in the Balance Sheet. This is due to higher expenditure incurred. They are hoping the reserves will remain constant. The reserve funds are needed for the Playgroup's development and to cover outgoings when the income is at the lowest level during the autumn term. The Trustees also consider it prudent to have sufficient unrestricted funds to cover at least three to six months' administration and support costs.

Trustees would like to thank all staff, volunteers, and the Islington Early Years Team.

Our thanks also to parents for their continued support.

Approved by the Trustees and signed on its behalf by:

Carrie White
Trustee

Dated: 7 September 2023

Report of the Directors and Trustees

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Rosemary Gardens Playgroup

Rosemary Gardens Playgroup

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Company Information	1
Report of the Directors/Trustees	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	6
Report of the Accountants	8
Detailed Income and Expenditure Account	9

Company Information
for the Year Ended 31 March 2023

DIRECTORS:	MS T Boller MS C White R Whitmore
SECRETARY:	L Warren
REGISTERED OFFICE:	Playgroup House Rosemary Gardens Southgate Road London N1 3JR
COMPANY REGISTERED NUMBER:	06076516 (England and Wales)
CHARITY REGISTERED NUMBER:	1123011 (England and Wales)
ACCOUNTANTS:	SW&A Accountants Unit 14 Elgar Business Centre Moseley Road Worcester Worcestershire WR2 6NJ

Rosemary Gardens Playgroup

Report of the Directors/Trustees
for the Year Ended 31 March 2023

The directors present their report with the financial statements of the company for the year ended 31 March 2023.

DIRECTORS/TRUSTEES
The directors shown below have held office during the whole of the period from 1 April 2021 to the date of this report.

MS T Boller
MS C White
R Whitmore

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD :

MS C White -

Director/Trustee

7 September 2023

Rosemary Gardens Playgroup

Income Statement
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
TURNOVER		113,338	87,871
Cost of sales		1,256	2,207
GROSS SURPLUS		112,082	85,664
Administrative expenses		116,099	70,699
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		(4,017)	14,965
Tax on surplus		(319)	1,519
SURPLUS FOR THE FINANCIAL YEAR		(3,698)	13,446

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Tangible assets	5		6,544		8,223
CURRENT ASSETS					
Debtors	6	3,936		26,991	
Cash at bank		67,216		41,497	
		71,152		68,488	
CREDITORS					
Amounts falling due within one year	7	5,985		983	
NET CURRENT ASSETS			65,167		67,505
TOTAL ASSETS LESS CURRENT LIABILITIES			71,711		75,728
PROVISIONS FOR LIABILITIES			1,243		1,562
NET ASSETS			70,468		74,166
RESERVES					
Income and expenditure account			70,468		74,166
			70,468		74,166

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2023

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 7 September 2023 and were signed on its behalf by:

MS C White - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Rosemary Gardens Playgroup is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

continued...

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2022 - 4) .

4. OPERATING SURPLUS

The operating surplus is stated after charging:

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	1,679	2,304

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2022	11,208
Additions	
At 31 March 2023	**11,208**
DEPRECIATION	
At 1 April 2022	2,985
Charge for year	1,679
At 31 March 2022	4,664
NET BOOK VALUE	
At 31 March 2023	6,544
At 31 March 2022	8,223

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	3,936	26,991

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	254	303
Taxation and social security	4,911	(135)
Other creditors	820	815
	5,985	983

Rosemary Gardens Playgroup

Report of the Accountants to the Directors of Rosemary Gardens Playgroup

I report on the accounts of the charity, which are set out on pages 3 and 4.

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 required.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
3. state whether any 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:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and 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 have not been met.

Signed _____
Neil Sysum, SW&A Accountants Limited

Dated:

SW&A Accountants Limited - 08010342
Unit 14 Elgar Business Centre,
Moseley Road, Hallow, Worcester, WR2 6NJ
Tel: 01905 622202 - VAT no. 132 1338 56
www.swanda.co.uk

SW&A Accountants
Unit 14
Elgar Business Centre
Moseley Road
Worcester
Worcestershire
WR2 6NJ

Rosemary Gardens Playgroup

Detailed Income and Expenditure Account
for the Year Ended 31 March 2023

	31.3.23		31.3.22	
	£	£	£	£
Turnover				
NEG	63,029		51,133	
Grants	-		13,000	
2 Yr Old	41,400		19,625	
SEN	-		1,033	
Other Income	540		100	
Early Years Funding	4,614		-	
Fees	3,755		2,980	
		113,338		87,871
Cost of sales				
Purchases	856		2,207	
Sub contractors	400		-	
		1,256		2,207
GROSS SURPLUS		112,082		85,664
Expenditure				
Insurance	519		406	
Wages	100,557		57,354	
Social Security	4,009		-	
Pensions	875		875	
Courses and Training	2,146		695	
Telephone	1,072		989	
Post and stationery	130		342	
Advertising	-		20	
Office Expenses	-		-	
Professional Fees	735		85	
Repairs and renewals	2,213		4,624	
Equipment	-		-	
Household and cleaning	-		582	
Bad debts	-		1,000	
Sundry expenses	112		125	
Accountancy	1,949		1,190	
Depreciation of tangible fixed assets				
Fixtures and fittings	1,593		1,991	
Computer equipment	86		313	
		115,996		70,591
		(3,914)		15,073
Finance costs				
Bank charges		103		108
NET SURPLUS		(4,017)		14,965

This page does not form part of the statutory financial statements

Report of the Directors and Trustees

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Rosemary Gardens Playgroup

Rosemary Gardens Playgroup

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Company Information	1
Report of the Directors/Trustees	2
Income Statement	3
Balance Sheet	4
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Rosemary Gardens Playgroup

Report of the Directors/Trustees
for the Year Ended 31 March 2023

The directors present their report with the financial statements of the company for the year ended 31 March 2023.

DIRECTORS/TRUSTEES
The directors shown below have held office during the whole of the period from 1 April 2021 to the date of this report.

MS T Boller
MS C White
R Whitmore

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD :

MS C White -

Director/Trustee

7 September 2023

Rosemary Gardens Playgroup

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Balance Sheet - continued
31 March 2023

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MS C White - Director

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continued...

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2022 - 4) .

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5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
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At 31 March 2023	**11,208**
DEPRECIATION	
At 1 April 2022	2,985
Charge for year	1,679
At 31 March 2022	4,664
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At 31 March 2023	6,544
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Rosemary Gardens Playgroup

Report of the Accountants to the Directors of Rosemary Gardens Playgroup

I report on the accounts of the charity, which are set out on pages 3 and 4.

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 required.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
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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.

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Signed _____
Neil Sysum, SW&A Accountants Limited

Dated:

SW&A Accountants Limited - 08010342
Unit 14 Elgar Business Centre,
Moseley Road, Hallow, Worcester, WR2 6NJ
Tel: 01905 622202 - VAT no. 132 1338 56
www.swanda.co.uk

SW&A Accountants
Unit 14
Elgar Business Centre
Moseley Road
Worcester
Worcestershire
WR2 6NJ

Rosemary Gardens Playgroup

Detailed Income and Expenditure Account
for the Year Ended 31 March 2023

	31.3.23		31.3.22	
	£	£	£	£
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Other Income	540		100	
Early Years Funding	4,614		-	
Fees	3,755		2,980	
		113,338		87,871
Cost of sales				
Purchases	856		2,207	
Sub contractors	400		-	
		1,256		2,207
GROSS SURPLUS		112,082		85,664
Expenditure				
Insurance	519		406	
Wages	100,557		57,354	
Social Security	4,009		-	
Pensions	875		875	
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Telephone	1,072		989	
Post and stationery	130		342	
Advertising	-		20	
Office Expenses	-		-	
Professional Fees	735		85	
Repairs and renewals	2,213		4,624	
Equipment	-		-	
Household and cleaning	-		582	
Bad debts	-		1,000	
Sundry expenses	112		125	
Accountancy	1,949		1,190	
Depreciation of tangible fixed assets				
Fixtures and fittings	1,593		1,991	
Computer equipment	86		313	
		115,996		70,591
		(3,914)		15,073
Finance costs				
Bank charges		103		108
NET SURPLUS		(4,017)		14,965

This page does not form part of the statutory financial statements

ROSEMARY GARDENS PLAYGROUP

England & Wales - Charity number 1123011

Accounts

Rosemary Gardens Playgroup

Trustees' Annual Report for the year ended 31 March 2022

The Board presents its Trustee' s/Directors' Report and audited financial statements for the year ended 31 March 2022.

Reference and Administrative Information

Charity Name: Rosemary Gardens Playgroup

Charity registration number: 1123011

Company registration number: 06076516

OFSTED UNR: EY365176

Registered Office and operational address:
Rosemary Gardens
Southgate Road
London – N1 3JR

Trustees/Directors
Management committee members are Directors of the Company for the purposes of the Companies Act 2011 and Trustees for the purposes of the Charities Act 2011.

The following served as Directors during the year:
Tyler Bowler
Carrie White
Rachel Christine Whitmore

Secretary
Linda Warren

Playgroup Manager
Linda Warren

Independent Examiner
SW&A Accountants Limited
Unit 14 Elgar Business Centre
Moseley Road
Hallow, Worcester
Worcestershire, WR2 6NJ

Bankers — Nat West Bank, Upper Street, Islington, London, N1 0PQ

Rosemary Gardens Playgroup
Trustees Annual Report
Period Ending 31 March 2022

Introduction

Rosemary Gardens Playgroup (The Playgroup) is set in a community park in an inner-city area in close proximity to a large housing estate on the borders of Islington and Hackney.

The Playgroup is open for 38 weeks a year from Monday to Friday during term time. Our opening hours are 8.30 am to 3.30 pm to accommodate parents who have other children at school.

The Playgroup provides funded early education places for children 2-4 years old. The Playgroup has 24 places for 2-4-year-olds, of which 4 places are for 2 year olds (8 part-time equivalents). The Playgroup has children from different social classes and multicultural backgrounds.

All staff at the Playgroup hold an appropriate early years qualification, either level 2 or 3, and the manager has an early years degree.

All staff are engaged in continuous professional training and provide child-centred learning support and work within the framework and standards of the Early Years Foundation Stage.

A good partnership with parents and other professionals helps involve parents in their child/ren's learning. The Playgroup can also access the relevant support to provide good learning and care to the children.

The Playgroup is well set up to accommodate the different needs of the different ages of the children. There are different resources for the 2 year olds, such as quiet areas, learning resources etc.

The Playgroup maintains good relationships and partnerships with parents, which continues to be one of the main strengths of the Playgroup. Before a child is enrolled, parents will visit to look at the setting, fill in an agreement form, and on the first day when a child attends, the parent is required to stay for an hour and then build it up over the course of a week.

Parents are encouraged to give feedback at regular reviews and in the comments book, which the Playgroup would use to improve childcare service.

The Playgroup has a Team Around the Child (TAC) system set up, and the TAC meetings take place every six weeks to review the child's learning and development plan. The TAC involves multi-professionals and parents/grandparents/carers working together to deliver an integrated package of support to meet the needs of children and families, as identified during the assessment process.

Achievements/Visits/Outings

For the Playgroup visits, where possible, the Playgroup avoids using public transport, such as tubes or buses, to protect children from catching infections. The Playgroup were cautious about taking children to places where there were too many people. However, the children visited the local fire station, where they enjoyed seeing how Fire engines operate and how firefighters prepare and get ready to attend an emergency call. Children also enjoyed sitting in the cabin of the fire engine. Children were also given lessons on fire safety and what to do in the event of a fire.

The regular help the gardeners in the park to plant trees, to maintain and tidy the park. Children like to see the trees they plan to grow and regularly monitor their growth. They also like gathering leaves and small twigs, which they use for their creative art classes.
Road safety lessons are also held when children are taken for an outdoor walk. They will be taught about how traffic lights operate, safety when crossing roads, how to use Zebra crossing and Pelican Traffic Lights, and other public and traffic signs.

Before the Christmas closure, the Playgroup held a Sing a Song event with parents and children in the park. All those who attended thoroughly enjoyed singing and taking part in outdoor activities. It was a good event for parents to get together following COVID-19. The Playgroup also took the opportunity to seek parents' suggestions and comments on the running of the Playgroup and what improvement they would like to see in the coming year.

COVID 19

The Playgroup has reviewed how Covid 19 affected them. The Covid period made the staff more aware of the importance of having regular risk assessments, children and staff hygiene procedures, closer liaison with parents/carers, and ensuring PPE items are up to date with sufficient stock at all times. Parents/carers are asked to let the Playgroup know if anyone in their family is infected with any viruses that could be contagious and might pass on to others.

The Playgroup has continued to restrict visitors. The children, on arrival, are still being collected from parents from the front yard, and on leaving the Playgroup, children are taken out to their parents. We have face masks and hand sanitisers for visitors to use when entering the Playgroup. Children are encouraged to wash their hands more frequently.

Special Educational Needs Coordinator (SENCO)

Lesley Brown is the designated SENCO for the Playgroup. She maintains regular contact with the local authority's Early Years SENCO person and attends training sessions and other relevant forums meetings. She will then share the good practices and knowledge learned with other staff of the Playgroup.

As a SENCO, Lesley also liaises closely with parents and professionals when identifying children's needs and planning for intervention and support for a special educational needs child attending the Playgroup.

Links and Partnership

The Playgroup continues its close liaison with the local children's centres and supports families to access services offered by the local children's centres.

The Playgroup network through Bright Start has regular contact with the family support coordinator. The safety coordinator visits the Playgroup and gives talks to parents, advising them on courses they could attend. The coordinator provides support to the families facing other problems such as health, debts, employment etc. and will signpost them to the relevant agency that would provide help and support.

The SENCO lead and the manager will also liaise and collaborate with the Islington Early Years Inclusion Team and the Children in Need Team.

Staff Training and Development

All staff renewed their first aid training. Linda Warren and Cathie Crampton went on the 3 days intense First Aid course (18 June 2021). Lesley Brown and Tina Whitmore went on the 1 day of Paediatric follow-up training (16 June 2021).

Linda Warren and Lesley Brown attended 2 days Designated Safeguard course (14 and 15 September 2021). Cathie Crampton attended the Designated Safeguarding lead role and responsibilities training.

Cathie Crampton and Tina Whitmore attended Safeguarding and Child Protection Refresher training (9 November 2021). Cathie Crampton completed the Level 2 Award in Health and Safety in the workplace for childcare practitioners (21 October 2021)

All staff completed training on Promoting Oral Health (10 November 2021).

All staff attended the Disability Awareness Training (19 January 2022) and Autism Awareness training (9 February 2022).

The Playgroup has a plan for staff training to understand more about Attention Deficit Hyperactivity Disorder (ADHD) and to have a refresher on Makaton which will help staff more on language programme that uses symbols, signs and speech to enable communication.

The Playgroup sees staff training as one of its main priorities to keep a high standard of childcare. The most recent OFSTED Inspection report quoted, ***"The manager has taken good steps to address the actions set at the last inspection. She has ensured that all staff have improved their knowledge of child protection, including the wider issues of safeguarding. Recent training has ensured that they are now fully aware of their role and responsibilities as key persons, to support children and families."***

Improvements and Future Plans

The Playgroup has renovated its outdoor area, which was much needed. The area has now been covered with waterproof soft turf, road markings, and bridges for more imaginative play for the children.

We now have more natural lights, which will help to save energy, and we will be using more energy-saving bulbs to help save energy.

The old blower heating system was replaced with a more modern Technotherm safe-to-touch heating solution that is more appropriate to the environment, like nurseries and playgroups. It has improved our environment, and the airflow is better than the old blower heating system. The surface temperature can be manually adjusted to the Playgroup requirements.

Future Plan – The Playgroup hope to have a new roof installed to stop rain leaks. New electric wiring is also planned to bring the electrical to a higher safety standard. The work will be carried out over the next 12-24 months.

Risks Management

There were no significant incidents to report for the period. A robust action plan was devised during COVID-19 and implemented to control the virus in the Playgroup. The Playgroup will work closely regularly to monitor the risks to ensure that no significant viruses will seriously impact the Playgroup's service.

In the last OFSTED Inspection report, it is quoted, ***"Safeguarding is effective. The manager and staff have a good understanding of safeguarding and child protection procedures to keep children safe and protect their welfare. All staff assess potential risks in the Playgroup thoroughly and take necessary steps to minimise these."***

Business Continuity Plan (BCP) – this was developed in April 2020 and is regularly reviewed quarterly. The Early Years Team continue to provide support to develop the BCP.

The Trustees have a duty to identify and review the risks to which the Playgroup is exposed to, specifically those related to the operations and finances of the Playgroup. The Trustees confirm that they have established systems to mitigate the significant risks. All Trustees also ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial Review and Reserve Policy

SW&A Accountants prepare the Playgroup accounts.

The total revenue for the period ending 31 March 2022 is £87,871 (last period £92,352). This is a decrease of £4,481 if compared to the previous year. The decrease was due to lower occupancy following the national pandemic.

The total expenditure for the period was £72,906, providing a surplus of £14,965 (17.03%).

The surplus has increased the general fund to £74,166 from £60,720 in the previous year.

The Trustees are pleased that there has been an increase in the general fund needed for the Playgroup's development and to cover outgoings when the income is at the lowest level during the autumn term. The Trustees also consider it prudent to have sufficient unrestricted funds to cover at least three months' administration and support costs.

Trustees would like to thank all staff, volunteers, and the Islington Early Years Team.

Our thanks also to parents for their continued support.

Approved by the Trustees and signed on its behalf by:

Carrie White
Trustee

18/10/22

Dated: 18 October 2022

Report of the Directors and Trustees

Unaudited Financial Statements for the Year Ended 31 March 2022

for

Rosemary Gardens Playgroup

Rosemary Gardens Playgroup

Contents of the Financial Statements
for the Year Ended 31 March 2022

	Page
Company Information	1
Report of the Directors/Trustees	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	6
Report of the Accountants	8
Detailed Income and Expenditure Account	9

Rosemary Gardens Playgroup

Company Information
for the Year Ended 31 March 2022

DIRECTORS:	MS T Boller MS C White R Whitmore
SECRETARY:	L Warren
REGISTERED OFFICE:	Playgroup House Rosemary Gardens Southgate Road London N1 3JR
COMPANY REGISTERED NUMBER:	06076516 (England and Wales)
CHARITY REGISTERED NUMBER:	1123011 (England and Wales)
ACCOUNTANTS:	SW&A Accountants Unit 14 Elgar Business Centre Moseley Road Worcester Worcestershire WR2 6NJ

Rosemary Gardens Playgroup

Report of the Directors/Trustees
for the Year Ended 31 March 2022

The directors present their report with the financial statements of the company for the year ended 31 March 2022.

DIRECTORS/TRUSTEES
The directors shown below have held office during the whole of the period from 1 April 2021 to the date of this report.

MS T Boller
MS C White
R Whitmore

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD :

MS C White -

Director/Trustee

18 October 2022 18/10/22

Rosemary Gardens Playgroup

Income Statement
for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
TURNOVER		87,871	92,352
Cost of sales		2,207	1,457
GROSS SURPLUS		85,664	90,895
Administrative expenses		70,699	65,175
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		14,965	25,720
Tax on surplus		1,519	(43)
SURPLUS FOR THE FINANCIAL YEAR		13,446	25,763

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	31.3.22 £	£	31.3.21 £	£
FIXED ASSETS					
Tangible assets	5		8,223		227
CURRENT ASSETS					
Debtors	6	26,991		16,765	
Cash at bank		41,497		46,914	
		68,488		63,679	
CREDITORS					
Amounts falling due within one year	7	983		3,142	
NET CURRENT ASSETS			67,505		60,537
TOTAL ASSETS LESS CURRENT LIABILITIES			75,728		60,763
PROVISIONS FOR LIABILITIES			1,562		43
NET ASSETS			74,166		60,720
RESERVES					
Income and expenditure account			74,166		60,720
			74,166		60,720

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2022

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 18 October 2022 and were signed on its behalf by:

MS C White - Director

18/10/22

The notes form part of these financial statements

1. STATUTORY INFORMATION

Rosemary Gardens Playgroup is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

continued...

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2021 - 4) .

4. OPERATING SURPLUS

The operating surplus is stated after charging:

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	2,304	227

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2021	
Additions	908
	10,300
At 31 March 2022	**11,208**
DEPRECIATION	
At 1 April 2021	681
Charge for year	2,304
At 31 March 2022	2,985
NET BOOK VALUE	
At 31 March 2022	8,223
At 31 March 2021	227

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other debtors	26,991	16,765

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	303	157
Taxation and social security	(135)	479
Other creditors	815	2,507
	983	3,143

Rosemary Gardens Playgroup

Report of the Accountants to the Directors of Rosemary Gardens Playgroup

I report on the accounts of the charity, which are set out on pages 3 and 4.

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 required.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
3. state whether any 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:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and 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 have not been met.

Signed _____
Neil Sysum, SW & A Accountants Limited

Dated: 18/10/2022

SW&A Accountants
Unit 14
Elgar Business Centre
Moseley Road
Worcester
Worcestershire
WR2 6NJ

This page does not form part of the statutory financial statements

Rosemary Gardens Playgroup

Detailed Income and Expenditure Account
for the Year Ended 31 March 2022

	31.3.22 £	£	31.3.21 £	£
Turnover				
NEG	51,133		-	
Grants	13,000		-	
2 Yr Old	19,625		22,385	
SEN	1,033		69,967	
Other Income	100		-	
Early Years Funding	-		-	
Fees	2,980		-	
		87,871		92,352
Cost of sales				
Purchases	2,207		1,457	
Sub contractors	-		-	
		2,207		1,457
GROSS SURPLUS		85,664		90,895
Expenditure				
Insurance	406		516	
Wages	57,354		54,996	
Pensions	875		2,254	
Courses and Training	695		1,080	
Telephone	989		926	
Post and stationery	342		326	
Advertising	20		215	
Office Expenses	-		-	
Professional Fees	85		85	
Repairs and renewals	4,624		1,002	
Equipment	-		-	
Household and cleaning	582		883	
Bad debts	1,000		-	
Food purchases	-		-	
Sundry expenses	125		391	
Accountancy	1,190		2,191	
Depreciation of tangible fixed assets				
Fixtures and fittings	1,991		-	
Computer equipment	313		227	
		70,591		65,092
		15,073		25,803
Finance costs				
Bank charges		108		83
NET SURPLUS		14,965		25,720

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Rosemary Gardens Playgroup

Detailed Income and Expenditure Account
for the Year Ended 31 March 2022

Details of grant income received:

28/05/2021 Islington Borough Restrictions Grant	£8,000.00
21/06/2021 Islington Borough	£5,000.00
	£13,000.00

Report of the Directors and Trustees

Unaudited Financial Statements for the Year Ended 31 March 2022

for

Rosemary Gardens Playgroup

Rosemary Gardens Playgroup

Contents of the Financial Statements
for the Year Ended 31 March 2022

	Page
Company Information	1
Report of the Directors/Trustees	2
Income Statement	3
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Rosemary Gardens Playgroup

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Rosemary Gardens Playgroup

Report of the Directors/Trustees
for the Year Ended 31 March 2022

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MS T Boller
MS C White
R Whitmore

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD :

MS C White -

Director/Trustee

18 October 2022 18/10/22

Rosemary Gardens Playgroup

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Balance Sheet - continued
31 March 2022

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MS C White - Director

18/10/22

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continued...

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Rosemary Gardens Playgroup

Report of the Accountants to the Directors of Rosemary Gardens Playgroup

I report on the accounts of the charity, which are set out on pages 3 and 4.

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1. examine the accounts under section 145 of the 2011 Act;
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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.

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Signed _____
Neil Sysum, SW & A Accountants Limited

Dated: 18/10/2022

SW&A Accountants
Unit 14
Elgar Business Centre
Moseley Road
Worcester
Worcestershire
WR2 6NJ

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Rosemary Gardens Playgroup

Detailed Income and Expenditure Account
for the Year Ended 31 March 2022

	31.3.22 £	£	31.3.21 £	£
Turnover				
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Other Income	100		-	
Early Years Funding	-		-	
Fees	2,980		-	
		87,871		92,352
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Purchases	2,207		1,457	
Sub contractors	-		-	
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GROSS SURPLUS		85,664		90,895
Expenditure				
Insurance	406		516	
Wages	57,354		54,996	
Pensions	875		2,254	
Courses and Training	695		1,080	
Telephone	989		926	
Post and stationery	342		326	
Advertising	20		215	
Office Expenses	-		-	
Professional Fees	85		85	
Repairs and renewals	4,624		1,002	
Equipment	-		-	
Household and cleaning	582		883	
Bad debts	1,000		-	
Food purchases	-		-	
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Fixtures and fittings	1,991		-	
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		70,591		65,092
		15,073		25,803
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NET SURPLUS		14,965		25,720

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Rosemary Gardens Playgroup

Detailed Income and Expenditure Account
for the Year Ended 31 March 2022

Details of grant income received:

28/05/2021 Islington Borough Restrictions Grant	£8,000.00
21/06/2021 Islington Borough	£5,000.00
	£13,000.00

ROSEMARY GARDENS PLAYGROUP

England & Wales - Charity number 1123011

Accounts

Rosemary Gardens Playgroup

Trustees' Annual Report for the year ended 31 March 2021

The Board presents its Trustee' s/Directors' Report and audited financial statements for the year ended 31 March 2021.

Reference and Administrative Information

Charity Name: Rosemary Gardens Playgroup

Charity registration number: 1123011

Company registration number: 06076516

OFSTED UNR: EY365176

Registered Office and operational address:
Rosemary Gardens
Southgate Road
London – N1 3JR

Trustees/Directors
Management committee members are Directors of the Company for the purposes of the Companies Act 2011 and Trustees for the purposes of the Charities Act 2011.

The following served as Directors during the year:
Tyler Bowler
Carrie White
Rachel Christine Whitmore

Secretary
Linda Warren

Playgroup Manager
Linda Warren

Independent Examiner
SW&A Accountants Limited
Unit 14 Elgar Business Centre
Moseley Road
Hallow, Worcester
Worcestershire, WR2 6NJ

Bankers — Nat West Bank, Upper Street, Islington, London, N1 0PQ

Rosemary Gardens Playgroup
Trustees Annual Report
Period Ending 31 March 2021

Introduction

Rosemary Gardens Playgroup (The Playgroup) is set in a community park in an inner-city area in close proximity of a large housing estate on the borders of Islington and Hackney.

The Playgroup is open for 38 weeks a year from Monday to Friday during term time. Our opening hours are 8.30 am to 3.30 pm to accommodate parents who have other children at school.

The Playgroup has 24 places for 2-4-year-olds, of which 4 places are for 2 year olds (8 part-time equivalents). The Playgroup has children from different social classes and multicultural backgrounds. The Playgroup provides funded early education places for children 2-4 years old.

All staff at the Playgroup hold an appropriate early years qualification that is either level 2 or 3 and the Manager has an early years degree.

All staff are engaged in continuous professional training and provide child-centred learning support and work within the framework and standards of the Early Years Foundation Stage.

There is a good partnership with parents and other professionals which helps to involve parents in their child/ren's learning. The Playgroup is also able to access the relevant support it needs to provide good learning and care to the children.

The Playgroup is well set up to accommodate the different needs of the different ages of the children. There are different resources for the 2 year olds such as quiet areas, learning resources etc.

The Playgroup maintains good relationships and partnership with parents, and this continues to be one of the main strengths of the Playgroup. Before a child is enrolled, parents will visit to look at the setting, fill in an agreement form and on the first day when a child attends, the parent is required to stay for an hour and then build it up over the course of a week.

Parents are encouraged to give feedback at regular reviews and in the comments book, which the Playgroup would use to improve childcare service.

The Playgroup has a Team Around the Child (TAC) system set up, and the TAC meetings take place every six weeks to review the child's learning and development plan. The TAC involves multi professionals and parent/grandparents/carers working together to deliver an integrated package of support to meet the needs of children and families, as identified during the assessment process.

COVID 19

Due to national lockdown, the Playgroup closed from 20 March 2021 and reopened 15 June 2021. Children were allowed back from July 2021, initially for children with working parents, including key worker's children.

The park was also closed to the public and the Greenspace created a designated pathway for those attending the Playgroup. All children waited in the designated wating area while maintaining social distance. The staff would then escort the children to the Playgroup.

During the pandemic period closure, the Manager also remained in contact with all staff to check on their welfare and kept them updated through the lockdown period.

Throughout the lockdown period, the Manager also kept in regular contact with the families to keep them abreast of what is happening and when the Playgroup is likely to re-open.

The COVID 19 regulations were strictly adhered to. Regular weekly risks assessments of the whole premises were carried out on a weekly basis.

The Playgroup reviewed its infection control measures and introduced more rigorous infection control measures; this included:

- More hand-washing breaks throughout the day, making sure children know how to wash their hands thoroughly, ensuring the children scrub their hands for at least 20 seconds and staff inspiring children with songs and getting them to sing with the choruses.
- The Playgroup also ensures to clean and disinfect regularly touched items and materials, such as toys, desks, chairs, door handles, taps, toilet seats etc. PPEs were changed more often and washed and were immediately cleaned with disinfection in the event of spillage of bodily fluids.
- All children were shown how to properly cough and sneeze, such as using a tissue and disposing of soon after use or to use the elbow when sneezing in addition to washing hands with soap for a minimum of 20 seconds.

Achievements/Visits/Outings

Due to COVID, not many outings or events were held. We were not allowing parents inside of the Playgroup; this was difficult when a new child joined the Playgroup. Parents were able to stand outside the outdoor play area, but behind the fence while maintaining social distancing to observe their child being settled.

The Playgroup set up an Easter egg hunt for parents and children in the park area so that all can maintain safe social distancing. Both children and parents enjoyed the Easter egg hunt and this brought the joy and enjoyment to both parents and children who were restricted to attend social events due to COVID.

The two outdoor play areas were used more than indoor area. This was for the safety of children and staff. When indoor space was used, the Playgroup ensured that doors and windows were kept open to allow good circulation of air.

When the Playgroup was reopened, all staff attended the Town Hall COVID test centre twice weekly for their Covid test and then after few weeks all staff carried out self test at home and at the Playgroup.

When the park and its park play area was open for public, the Playgroup placed a notice in the play area, requesting parents to respect social distancing and allow 2 meters distance from the Playgroup fence.

In December 2020, we managed to hold a singalong session in park area for children and parents. Again, social distance was being adhered to and the event was well attended by parents. All enjoyed the event.

Special Educational Needs Coordinator (SENCO)

Lesley Brown is the designated SENCO for the Playgroup. She maintains regular contact with the local authority's Early Years SENCO person and attends training sessions and other relevant forums meetings. She will then share the good practices and knowledge learned with other staffs of the Playgroup.

As a SENCO, Lesley also liaises closely with parents and professionals when identifying children's needs and planning for intervention and support for a special educational needs' child attending the Playgroup.

Links and Partnership

The Playgroup continues its close liaison with the local children's centres and continues to support families to access services offered by the local children centres.

The Playgroup network through Bright Start has regular contact with the family support coordinator. The safety coordinator visits the Playgroup and give talks to parents advising them on courses they could attend. The coordinator provides support to the families facing other problems such as health, debts, employment etc. and will signpost them to the relevant agency that would provide help and support.

The SENCO lead and the Manager will also liaise and collaborate with the Islington Early Years Inclusion Team and the Children in Need Team.

Staff Training and Development

During the COVID closure period, the Playgroup Manager regularly kept in touch with the staff. She discussed their training needs to ensure all staff consistently develop their practice to a higher level. The CPD development is prioritised for staff's CPD. Regular online video meetings were held with staff; the topics included, safeguarding, self-evaluation to identify training needs, parental partnerships, and risks management.

All staffs will be attending CPD training with external training providers, for time being most training sessions are likely to be held by video.

Future Plans

To further develop the outdoor play area so it that could be used in all weather conditions and minimise risk of Covid infection.

Plan to have more natural lights in the inside area and change the lighting system to use for energy saving lights/bulbs.

To replace old blow heating system to prevent germs spreading inside the building with more efficient and energy saving heating system. We would need to raise funding for this.

Risks Management

There were no significant incidents to report for the period. The Playgroup will closely regularly to monitor the risks to ensure that COVID 19 will not seriously impact the Playgroup's service. An action plan was devised and implemented to control the virus in the Playgroup.

Business Continuity Plan (BCP) – this was developed in April 2020 and it is regularly reviewed each quarter. The Early Years Team has provided support to develop the BCP.

The Trustees have a duty to identify and review the risks to which the Playgroup is exposed to; specifically, those related to operations and finances of the Playgroup. The Trustees also ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees confirm that they have established systems to mitigate the significant risks.

All Playgroups policies were reviewed and updated.

Financial Review and Reserve Policy

The Playgroup accounts are prepared by SW&A Accountants.

The total revenue for the period ending 31 March 2021 is £92,352 (£85,714). This is an increase of £6,638 if compared to the previous year.

The total expenditure for the period was £66,631 providing a surplus of £25,721 (27.85%).

The surplus has increased the general fund to £60,721 from £34,957, which was in the previous year.

The Trustees are pleased that there has been an increase in the general fund which is needed for the Playgroup's development and to cover outgoings when the income is at the lowest level during the autumn term. The Trustees also consider it is prudent that there should be sufficient un-restricted funds to cover at least three month's administration and support costs.

No job retention scheme grant was claimed for staff and all staff were paid during the COVID closure period.

Trustees would like to thank all staff, volunteers, and the Islington Early Years Team.

Our thanks also to parents for their continued support.

Approved by the Trustees and signed on its behalf by:

Carrie White
Trustee

Dated: 8/12/2021

Report of the Directors and Trustees

Unaudited Financial Statements for the Year Ended 31 March 2021

for

Rosemary Gardens Playgroup

Rosemary Gardens Playgroup

Contents of the Financial Statements
for the Year Ended 31 March 2021

	Page
Company Information	1
Report of the Directors/Trustees	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	6
Report of the Accountants	8
Detailed Income and Expenditure Account	9

Rosemary Gardens Playgroup

Company Information
for the Year Ended 31 March 2021

DIRECTORS:	MS T Boller MS C White R Whitmore
SECRETARY:	L Warren
REGISTERED OFFICE:	Playgroup House Rosemary Gardens Southgate Road London N1 3JR
COMPANY REGISTERED NUMBER:	06076516 (England and Wales)
CHARITY REGISTERED NUMBER:	1123011 (England and Wales)
ACCOUNTANTS:	SW&A Accountants Unit 14 Elgar Business Centre Moseley Road Worcester Worcestershire WR2 6NJ

Rosemary Gardens Playgroup

Report of the Directors/Trustees
for the Year Ended 31 March 2021

The directors present their report with the financial statements of the company for the year ended 31 March 2021.

DIRECTORS/TRUSTEES
The directors shown below have held office during the whole of the period from 1 April 2020 to the date of this report.

MS T Boller
MS C White
R Whitmore

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD :

MS C White - Director

9 November 2021 8/12/2021

Rosemary Gardens Playgroup

Income Statement
for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 £
TURNOVER		92,352	85,714
Cost of sales		1,457	1,904
GROSS SURPLUS		90,895	83,810
Administrative expenses		65,174	73,418
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		25,721	10,392
Tax on surplus		(43)	(43)
SURPLUS FOR THE FINANCIAL YEAR		25,764	10,435

The notes form part of these financial statements

Balance Sheet
31 March 2021

	Notes	31.3.21 £	£	31.3.20 £	£
FIXED ASSETS					
Tangible assets	5		227		454
CURRENT ASSETS					
Debtors	6	16,765		11,406	
Cash at bank		46,914		30,418	
		63,679		41,824	
CREDITORS					
Amounts falling due within one year	7	3,142		7,235	
NET CURRENT ASSETS			60,537		34,589
TOTAL ASSETS LESS CURRENT LIABILITIES			60,764		35,043
PROVISIONS FOR LIABILITIES			43		86
NET ASSETS			60,721		34,957
RESERVES					
Income and expenditure account			60,721		34,957
			60,721		34,957

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2021

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 9 November 2021 and were signed on its behalf by:

MS C White - Director

8/12/2021

1. STATUTORY INFORMATION

Rosemary Gardens Playgroup is a private company, limited by guarantee , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

continued...

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2020 - NIL) .

4. OPERATING SURPLUS

The operating surplus is stated after charging:

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	227	227

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2020 and 31 March 2021	908
DEPRECIATION	
At 1 April 2020	454
Charge for year	227
At 31 March 2021	681
NET BOOK VALUE	
At 31 March 2021	227
At 31 March 2020	454

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	-	729
Other debtors	16,765	10,677
	16,765	11,406

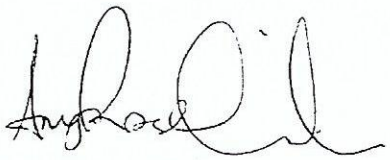
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	156	226
Taxation and social security	479	5,060
Other creditors	2,507	1,949
	3,142	7,235

Report of the Accountants to the Directors of Rosemary Gardens Playgroup

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2021 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



SW&A Accountants
Unit 14
Elgar Business Centre
Moseley Road
Worcester
Worcestershire
WR2 6NJ

3 December 2021

Rosemary Gardens Playgroup

Detailed Income and Expenditure Account
for the Year Ended 31 March 2021

	31.3.21		31.3.20	
	£	£	£	£
Turnover				
NEG	22,385		44,396	
2 Yr Old	69,967		33,120	
SEN	-		947	
Other Income	-		1,191	
Early Years Funding	-		729	
Fees	-		5,331	
		92,352		85,714
Cost of sales				
Purchases	1,457		1,694	
Sub contractors	-		210	
		1,457		1,904
GROSS SURPLUS		90,895		83,810
Expenditure				
Insurance	516		508	
Wages	54,996		60,044	
Pensions	2,254		2,062	
Courses and Training	1,080		1,148	
Telephone	926		903	
Post and stationery	326		314	
Advertising	215		-	
Office Expenses	-		172	
Professional Fees	85		2,146	
Repairs and renewals	1,002		4,612	
Equipment	-		342	
Household, Cleaning and PPE	883		428	
Food purchases	-		51	
Sundry expenses	390		315	
Accountancy	2,191		-	
Depreciation of tangible fixed assets				
Computer equipment	227		227	
		65,091		73,272
		25,804		10,538
Finance costs				
Bank charges		83		146
NET SURPLUS		25,721		10,392

Report of the Directors and Trustees

Unaudited Financial Statements for the Year Ended 31 March 2021

for

Rosemary Gardens Playgroup

Rosemary Gardens Playgroup

Contents of the Financial Statements
for the Year Ended 31 March 2021

	Page
Company Information	1
Report of the Directors/Trustees	2
Income Statement	3
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MS C White
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Rosemary Gardens Playgroup

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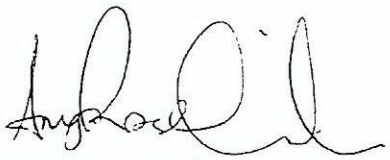

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