

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 waiting 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		<u>1,457</u>	<u>1,904</u>
GROSS SURPLUS		90,895	83,810
Administrative expenses		<u>65,174</u>	<u>73,418</u>
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		25,721	10,392
Tax on surplus		<u>(43)</u>	<u>(43)</u>
SURPLUS FOR THE FINANCIAL YEAR		<u>25,764</u>	<u>10,435</u>

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		<u>46,914</u>		<u>30,418</u>	
		63,679		41,824	
CREDITORS					
Amounts falling due within one year	7	<u>3,142</u>		<u>7,235</u>	
NET CURRENT ASSETS			<u>60,537</u>		<u>34,589</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			60,764		35,043
PROVISIONS FOR LIABILITIES			<u>43</u>		<u>86</u>
NET ASSETS			<u>60,721</u>		<u>34,957</u>
RESERVES					
Income and expenditure account			<u>60,721</u>		<u>34,957</u>
			<u>60,721</u>		<u>34,957</u>

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:

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

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

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	<u>227</u>	<u>227</u>

5. **TANGIBLE FIXED ASSETS**

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

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade debtors	-	729
Other debtors	<u>16,765</u>	<u>10,677</u>
	<u>16,765</u>	<u>11,406</u>

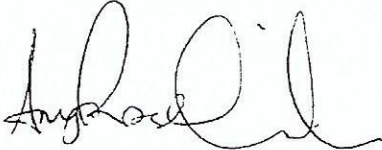
7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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

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 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		<u>1,457</u>	<u>1,904</u>
GROSS SURPLUS		90,895	83,810
Administrative expenses		<u>65,174</u>	<u>73,418</u>
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		25,721	10,392
Tax on surplus		<u>(43)</u>	<u>(43)</u>
SURPLUS FOR THE FINANCIAL YEAR		<u>25,764</u>	<u>10,435</u>

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		<u>46,914</u>		<u>30,418</u>	
		63,679		41,824	
CREDITORS					
Amounts falling due within one year	7	<u>3,142</u>		<u>7,235</u>	
NET CURRENT ASSETS			<u>60,537</u>		<u>34,589</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			60,764		35,043
PROVISIONS FOR LIABILITIES			<u>43</u>		<u>86</u>
NET ASSETS			<u><u>60,721</u></u>		<u><u>34,957</u></u>
RESERVES					
Income and expenditure account			<u>60,721</u>		<u>34,957</u>
			<u><u>60,721</u></u>		<u><u>34,957</u></u>

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:

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

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

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	<u>227</u>	<u>227</u>

5. **TANGIBLE FIXED ASSETS**

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

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade debtors	-	729
Other debtors	<u>16,765</u>	<u>10,677</u>
	<u>16,765</u>	<u>11,406</u>

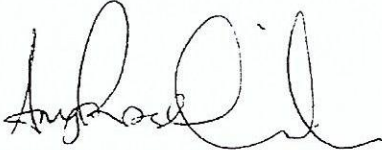
7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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

This page does not form part of the statutory financial statements