BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

England & Wales · Charity number 1131400

Details

Status	Registered
Legal form	Charitable company
Company number	06979468
Registered	2009-08-27
Register	View on the Charity Commission register

Contact

Address	Brooklyn Preschool Playgroup Ltd Bowling Lane Norton Malton North Yorkshire YO17 8EG
Phone	01653696754
Email	admin@brooklynplaygroup.org.uk
Website	www.brooklynpreschool.co.uk

Activities

Objects: TO CARRY ON THE BUSINESS OF PROPRIETORS AND OPERATORS OF DAY NURSERIES AND CHILD CARE SERVICES TO PURCHASE OR OTHERWISE ACQUIRE ESTABLISH MAINTAIN CONDUCT AND CARRY ON NURSERIES SCHOOLS AND COLLEGES FOR THE CARE AND EDUCATION OF BABIES GIRLS AND BOYS

Activities: Providing pre-school education

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£194,806	£167,719	-	-
2024-12-31	£144,142	£149,689	-	-
2023-12-31	£129,160	£143,900	-	-
2022-12-31	£154,191	£146,514	-	-
2021-12-31	£153,130	£146,608	-	-

Trustees

Name	Role	Appointed
Lindsey Danielle Wilford	Chair	2019-02-19
Gemma Cottrell		2022-07-22
Sarah Borthwick		2019-02-19
Victoria Elizabeth Lamb		2017-03-08

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

England & Wales - Charity number 1131400

Accounts

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

COMPANY REGISTRATION NUMBER

06979468

(England & Wales)

CHARITY REGISTRATION NUMBER

1131400

(England & Wales)

PREPARED BY
CHAMPLEYS CHARTERED CERTIFIED ACCOUNTANTS
CHAMPLEYS MEWS, MARKET PLACE, PICKERING
YO18 7AE

COMPANY INFORMATION AS AT 31ST DECEMBER 2025

Accountants
Champleys Chartered Certified Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

Bankers
Santander UK Ltd

Registered office and Principal Operating Address
Ryedale Community Leisure Centre
Bowling Lane
Norton
Malton
YO17 8EG

The trustees present the report and accounts for the company for the year ended 31st December 2025, which also comprises the Director's Report as required by the Companies Act 2006.

The Charity Name, Registration and Area of Operation

The legal name of the charity is Brooklyn Pre-School Playgroup Limited. The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1131400.

Legal Structure of the Charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation dated 4th August 2009.
By operation of law, all trustees and directors have responsibilities under both company (Companies Act 2006) and charity legislation. All the trustees are also directors of the Company.

Trustees

The following persons served as Trustees during the year ended 31st December 2025:

Name	Office	Appointed/Resigned
Lindsey Danielle Wilford	Chair	
Sarah Borthwick		
Gemma Cottrell		
Victoria Elizabeth Lamb		

No Trustees were appointed or resigned during the year.

The Articles of Association govern the appointment and election of directors and trustees. A new trustee can be appointed by ordinary resolution of the member. Trustees are recruited from people who have an interest in the Charity. All Trustees are required to pass suitability tests by Ofsted and other regulatory bodies.
Members of the Management Committee give their time voluntarily and received no benefits from the charity. Any

Objects and Activities of the Charity

The purposes of the Charity as set out in its governing document are to persue any charitable purpose for the benefit of playgroup child care and the day nursery of pre-school children in the Norton / Malton area.

The playgroup aims to provide a safe, happy and caring environment for children to develop and learn.

Public Benefit Statement

Throughout the year the Charity Board of Trustees had regard to the guidelines on public benefit as set out by the Charity Commission when exercising powers or duties to which the guidance is relevant.

The main achievements and performance of the charity during the year

We are continuing to provide care to the children in our area, providing them with the opportunity to learn through play, allowing them to build confidence, independance and social skills.

We aim to provide a safe, secure and stimulating environment which ensures equality of opportunity for all children and their families.

All members of our team are continually updating their training, which includes courses such as Safeguarding, Health and safety, Allergy awareness, online safety.

Policies and procedures are updated when changes are made, and all of them are checked over yearly to make sure all are compliant.

We had a change in Deputy manager in September 2025, and training will continue into 2026. We also have a student from a local college who attends 2 days a week to gain her hands on experience and has become a valued member of the team.

We ended the years with 45 children on role and continue to advertise on local social media what we have to offer as a preschool and places available.

The difference the charity has made to the beneficiaries of the charity and wider society

The playgroup is an in important part of the local community and wider society, helping children to:

- Develop social skills
- Build emotional confidence
- Encourage physical activity
- Stimulate imagination and creativity
- Adapt and cope with changes
- Learn through roleplay

Joining the playgroup is a perfect way for children to make friends, enhance their social skills, and understand what they need in the real world. Additionally, playgroups help parents know their children's preferences, strengths, and weaknesses.

Risk Management

The Trustees continue to examine the principal areas of the charity’s operations to review the major risks which may arise in each area. In the opinion of the executive committee, this review enables such risks to be identified and allows them to be mitigated to an acceptable level in the charity’s day to day activities.

Financial Review

The financial position of the charity as at 31st December 2025 as more fully detailed in the accounts, can be summarised as follows:

	2025	2024
	£	£
Income	194,806	144,142
Expenditure	167,719	149,689
Net Surplus/(Deficit)	27,087	(5,547)
Unrestricted Funds	34,507	7,420
Designated Funds	40,000	40,000
Total Funds	74,507	47,420

The profit for the year was £27,087 after allowing for accrued expenses owing at the year end.

The cash available in the bank accounts amounted to £85,823, and this is deemed adequate to cover both 6 months operating expenses and the designated reserve expenses as detailed below. However the unrestricted reserves available for day to day operations are lower at £34,507.

Reserves Policy

The reserves at the end of the financial year were £40,000 (prior year: £40,000). The Trustees are aware of the need to develop a strong financial position for the charity. An objective has been set of building adequate reserves over time to cover six months forward operating costs and to be able to continue to operate under the following circumstances:

- during periods of lower income
- in the case of unexpected events (e.g. an unexpected repair)
- in the case of redundancies or any emergencies (e.g. long term sick leave)

The reserves policy also provides an opportunity to reserve money for future projects.

The reserve policy is an important part of the Charity's long term survival and ability to adapt to changing circumstances. The Trustees are confident the Charity can continue as a going concern with the current level of reserves.

Statement of the Trustees Responsibilites

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011, the Charities Act 2022 and the Charities (Accounts and Reports) Regulations 2008.

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Provisions

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved by the board on 15th April 2026 and signed on its behalf.

GLCottrell

16 Apr 2026

Gemma Cottrell
Director and Trustee

Dated

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2025

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com/

I report on the accounts of Brooklyn Pre-School Playgroup Limited for the year ended 31st December 2025, which are set out on pages 7 to 13.

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 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of the 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 130 of the 2011 Act; or
   - to prepare accounts which accord with the accounting records; or
   - concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. Richmond

Michael Richmond FCCA — 15th April 2026

Champleys Chartered Certified Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2025

		2025			2024
	Notes	**Unrestricted**	**Restricted**	**Total**	**Total**
		£	**£**	**£**	**£**
Income					
Bank Interest		1,875		1,875	1,730
Operating Activities	*1*	192,640		192,640	141,064
Grants Received	*2*	-		-	665
Fundraising Activities		291		291	674
Sundry Income		-		-	9
Total Income		194,806	-	194,806	144,142
Expenditure					
Charitable Activities	*3*	162,237	-	162,237	145,469
Support and Governance Costs	*4*	5,482	-	5,482	4,220
Net Income/(Expenditure)		167,719	-	167,719	149,689
Net Movement in Funds		**27,087**	**-**	**27,087**	**(5,547)**
Reconciliation of Funds					
Total Funds Brought Forward		47,420	-	47,420	52,967
Total Funds Carried Forward		74,507	-	74,507	47,420

BALANCE SHEET AS AT 31ST DECEMBER 2025

	Notes	2025 Total £	2024 Total £
Current assets	*7*	86,283	57,630
Creditors: amounts falling due within one year	*8*	9,662	8,557
Total assets less current liabilities		76,621	49,073
Accruals and deferred income		2,114	1,653
Net assets		74,507	47,420
Charity Funds	*9*	74,507	47,420

	2025	2024
Average number of employees during the year	10	9

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These accounts have been approved by the board on 15th April 2026 and are signed on their behalf by:

GLCottrell

16 Apr 2026

Gemma Cottrell
Director and Trustee

Dated

Basis of Preparation

Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The accounts are prepared on a going concern basis.

Change of Accounting Policy and Accounting Estimates

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1. No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Material Prior Year Errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Accounting Policies - Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Accounting Policies - Income (ctd.)

Contractual Income and Performance Related Grants
This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated Goods, Services and Facilities
Donated goods, services and facilities are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Volunteer Help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends
This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Accounting Policies - Expenditure and Liabilites

Liability Recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy Cost
The charity made no redundancy payments during the reporting period.

Provisions for Liabilities
A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic Financial Instruments
The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP.
Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Accounting Policies - Assets

Fixed Assets for use by Charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost and depreciated on a 20% reducing balance basis.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Stocks and Work In Progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.
Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

		Notes	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
1	**Operating Activities**					
	North Yorkshire County Council		177,076		177,076	119,914
	Parent Fees		15,564		15,564	21,150
			192,640	-	192,640	141,064
2	**Grants Received**					
	DWP Resource Management		-			665
			-	-	-	665
3	**Charitable Activities**					
	Cleaning		5,244		5,244	4,199
	Crafts and Consumables		1,198		1,198	885
	General Expenditure		317		317	265
	Heat, Light and Water		5,443		5,443	6,822
	Insurance		1,647		1,647	-
	Refreshments		849		849	710
	Rent of Premises		12,500		12,500	10,000
	Repairs and Maintenance		3,472		3,472	1,823
	Software		2,866		2,866	2,866
	Training Costs		1,454		1,454	1,488
	Wages and Salaries	*5*	127,247		127,247	116,411
			162,237	-	162,237	145,469
4	**Support and Governance Costs**					
	Accountancy and Independent Examination		639		639	571
	Bank Charges		561		561	567
	Payroll and Book-keeping		576		576	304
	Stationery and Printing		384		384	69
	Statutory Licences and Payments		1,216		1,216	812
	Telephone and Internet		1,961		1,961	1,742
	Website and Advertising		145		145	155
			5,482	-	5,482	4,220
5	**Wages and Payroll**					
	Direct Wages		123,858		123,858	114,545
	Employer Pension Contributions		3,389		3,389	1,866
			127,247	-	127,247	116,411

6 Fixed assets

	B/Fwd	Added	Sold	Depreciation	C/Fwd
	£	£	£	£	£
Nil	-			-	-
	-	-	-	-	-

The Charity has no capitalised fixed assets of long term value. Where present, depreciation is charged at 20% reducing balance basis on all fixed assets. No depreciation is charged on land, buildings or other non depreciable tangible assets. These assets are retained at cost value in accordance with historical cost convention.

7 Current assets

	2025	2024
	£	£
Prepayments	400	400
Current Accounts	24,978	22,200
Savings Accounts	60,845	34,970
Cash	60	60
	86,283	57,630

8 Creditors: Amounts falling due within one year

PAYE and Workplace Pensions	8,912	7,828
Other Creditors	750	729
	9,662	8,557

9 Charity Funds

Current Year 2025	**B/Fwd**	**Income**	**Expenditure**	**Transfers**	**C/Fwd**
	£	£	£		£
Unrestricted	7,420	194,806	167,719	-	34,507
Designated	40,000	-	-	-	40,000
	47,420	194,806	167,719	-	74,507

Prior Year 2024	**B/Fwd**	**Income**	**Expenditure**	**Transfers**	**C/Fwd**
	£	£	£		£
Unrestricted	12,967	144,142	149,689	-	7,420
Designated	40,000	-	-	-	40,000
	52,967	144,142	149,689	-	47,420

10 Trustees' Expenses and Related Party Transactions

No Trustees received renumeration or out of pocket expenses for there services as a Trustee.
One Trustee was employed by the Charity in the year. Their gross earnings during the reporting period were as follows:
Gemma Cottrell: £22,156 (2024: £20,163)
This amount does not relate to payment for their duties as Trustee.

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

England & Wales - Charity number 1131400

Accounts

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

COMPANY REGISTRATION NUMBER

06979468

(England & Wales)

CHARITY REGISTRATION NUMBER

1131400

(England & Wales)

PREPARED BY
CHAMPLEYS CHARTERED CERTIFIED ACCOUNTANTS
CHAMPLEYS MEWS, MARKET PLACE, PICKERING
YO18 7AE

COMPANY INFORMATION AS AT 31ST DECEMBER 2024

Trustees
Sarah Borthwick
Gemma Cottrell
Victoria Elizabeth Lamb
Lindsey Danielle Wilford

Accountants
Champleys Chartered Certified Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

Bankers
Santander UK Ltd

Registered office and Principal Operating Address
Ryedale Community Leisure Centre
Bowling Lane
Norton
Malton
YO17 8EG

The trustees present the report and accounts for the company for the year ended 31st December 2024, which also comprises the Director's Report as required by the Companies Act 2006.

The Charity Name, Registration and Area of Operation

The legal name of the charity is Brooklyn Pre-School Playgroup Limited. The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1131400.

Legal Structure of the Charity

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By operation of law, all trustees and directors have responsibilities under both company (Companies Act 2006) and charity legislation. All the trustees are also directors of the Company.

Trustees

The following persons served as Trustees during the year ended 31st December 2024:

Name	Office	Appointed/Resigned
Lindsey Danielle Wilford	Chair	
Sarah Borthwick		
Gemma Cottrell		
Victoria Elizabeth Lamb		

No Trustees were appointed or resigned during the year.

The Articles of Association govern the appointment and election of directors and trustees. A new trustee can be appointed by ordinary resolution of the member. Trustees are recruited from people who have an interest in the Charity. All Trustees are required to pass suitability tests by Ofsted and other regulatory bodies.
Members of the Management Committee give their time voluntarily and received no benefits from the charity. Any

Objects and Activities of the Charity

The purposes of the Charity as set out in its governing document are to persue any charitable purpose for the benefit of playgroup child care and the day nursery of pre-school children in the Norton / Malton area.

The playgroup aims to provide a safe, happy and caring environment for children to develop and learn.

Public Benefit Statement

Throughout the year the Charity Board of Trustees had regard to the guidelines on public benefit as set out by the Charity Commission when exercising powers or duties to which the guidance is relevant.

The main achievements and performance of the charity during the year

In 2024 we ended the year with 48 children on role, this number had increased on the previous years. We continue to advertise our setting on the local pages and offer Open mornings, we have many children that have joined due to recommendations from current and previous parents.

In September 2024 The managers husband, 2 parents and their friends set themselves a challenge to raise funds for the preschool, they walked the lyke wake walk which is 41 miles and raised a impressive £700, this was used to buy new storage for the garden area and some new outdoor toys.

We have had no changes in staff this year, staff continue their personal development through online training. We have ended the year feeling positive about the year ahead.

The difference the charity has made to the beneficiaries of the charity and wider society

The playgroup is an in important part of the local community and wider society, helping children to:

- Develop social skills
- Build emotional confidence
- Encourage physical activity
- Stimulate imagination and creativity
- Adapt and cope with changes
- Learn through roleplay

Joining the playgroup is a perfect way for children to make friends, enhance their social skills, and understand what they need in the real world. Additionally, playgroups help parents know their children's preferences, strengths, and weaknesses.

Risk Management

The Trustees continue to examine the principal areas of the charity’s operations to review the major risks which may arise in each area. In the opinion of the executive committee, this review enables such risks to be identified and allows them to be mitigated to an acceptable level in the charity’s day to day activities.

Financial Review

The financial position of the charity as at 31st December 2024 as more fully detailed in the accounts, can be summarised as follows:

	2024	2023
	£	£
Income	144,142	129,160
Expenditure	149,689	143,900
Net Surplus/(Deficit)	(5,547)	(14,740)
Unrestricted Funds	7,420	12,967
Designated Funds	40,000	40,000
Total Funds	47,420	52,967

The loss for the year was £5,547 after allowing for accrued expenses owing at the year end.

The cash available in the bank accounts amounted to £57,170, and this is deemed adequate to cover both 6 months operating expenses and the designated reserve expenses as detailed below. However the unrestricted reserves available for day to day operations are much lower at £7,420.

Reserves Policy

The reserves at the end of the financial year were £40,000 (prior year: £40,000). The Trustees are aware of the need to develop a strong financial position for the charity. An objective has been set of building adequate reserves over time to cover six months forward operating costs and to be able to continue to operate under the following circumstances:

- during periods of lower income
- in the case of unexpected events (e.g. an unexpected repair)
- in the case of redundancies or any emergencies (e.g. long term sick leave)

The reserves policy also provides an opportunity to reserve money for future projects.

The reserve policy is an important part of the Charity's long term survival and ability to adapt to changing circumstances. The Trustees are confident the Charity can continue as a going concern with the current level of reserves.

Statement of the Trustees Responsibilites

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011, the Charities Act 2022 and the Charities (Accounts and Reports) Regulations 2008.

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Provisions

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved by the board on 23rd September 2025 and signed on its behalf.

GLCottrell

25 Sep 2025

Gemma Cottrell
Director and Trustee

Dated

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com/

I report on the accounts of Brooklyn Pre-School Playgroup Limited for the year ended 31st December 2024, which are set out on pages 7 to 13.

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 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of the 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 130 of the 2011 Act; or
   - to prepare accounts which accord with the accounting records; or
   - concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. Richmond

Michael Richmond FCCA — 23rd September 2025
Champleys Chartered Certified Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Income					
Bank Interest		1,730		1,730	2,571
Operating Activities	*1*	141,064		141,064	126,589
Grants Received	*2*	665		665	-
Fundraising Activities		674		674	-
Sundry Income		9		9	-
Total Income		144,142	-	144,142	129,160
Expenditure					
Charitable Activities	*3*	145,469	-	145,469	137,754
Support and Governance Costs	*4*	4,220	-	4,220	6,146
Net Income/(Expenditure)		149,689	-	149,689	143,900
Net Movement in Funds		**(5,547)**	**-**	**(5,547)**	**(14,740)**
Reconciliation of Funds					
Total Funds Brought Forward		52,967	-	52,967	67,707
Total Funds Carried Forward		47,420	-	47,420	52,967

BALANCE SHEET AS AT 31ST DECEMBER 2024

	Notes	2024 Total £	2023 Total £
Current assets	*7*	57,230	62,509
Creditors: amounts falling due within one year	*8*	8,557	7,835
Total assets less current liabilities		48,673	54,674
Accruals and deferred income		1,653	1,707
Net assets		47,020	52,967
Charity Funds	*9*	47,420	52,967

	2024	2023
Average number of employees during the year	10	9

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These accounts have been approved by the board on 23rd September 2025 and are signed on their behalf by:

GLCottrell

25 Sep 2025

Gemma Cottrell
Director and Trustee

Dated

Basis of Preparation

Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The accounts are prepared on a going concern basis.

Change of Accounting Policy and Accounting Estimates

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1. No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Material Prior Year Errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Accounting Policies - Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Accounting Policies - Income (ctd.)

Contractual Income and Performance Related Grants
This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated Goods, Services and Facilities
Donated goods, services and facilities are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Volunteer Help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends
This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Accounting Policies - Expenditure and Liabilites

Liability Recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy Cost
The charity made no redundancy payments during the reporting period.

Provisions for Liabilities
A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic Financial Instruments
The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP.
Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Accounting Policies - Assets

Fixed Assets for use by Charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost and depreciated on a 20% reducing balance basis.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Stocks and Work In Progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.
Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

	Notes	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
1 Operating Activities					
North Yorkshire County Council		119,914		119,914	109,541
Parent Fees		21,150		21,150	17,048
		141,064	-	141,064	126,589
2 Grants Received					
DWP Resource Management		665			-
		665	-	-	-
3 Charitable Activities					
Cleaning		4,199		4,199	4,738
Crafts and Consumables		885		885	1,510
General Expenditure		265		265	470
Heat, Light and Water		6,822		6,822	5,602
Refreshments		710		710	1,023
Rent of Premises		10,000		10,000	10,000
Repairs and Maintenance		1,823		1,823	1,735
Software		2,866		2,866	2,146
Training Costs		1,488		1,488	1,278
Wages and Salaries	*5*	116,411		116,411	109,252
		145,469	-	145,469	137,754
4 Support and Governance Costs					
Accountancy and Independent Examination		571		571	537
Bank Charges		567		567	575
Payroll and Book-keeping		304		304	558
Stationery and Printing		69		69	754
Statutory Licences and Payments		812		812	2,074
Telephone and Internet		1,742		1,742	1,583
Website and Advertising		155		155	65
		4,220	-	4,220	6,146
5 Wages and Payroll					
Direct Wages		114,545		114,545	107,531
Employer Pension Contributions		1,866		1,866	1,721
		116,411	-	116,411	109,252

6 Fixed assets

	B/Fwd	Added	Sold	Depreciation	C/Fwd
	£	£	£	£	£
Nil	-			-	-
	-	-	-	-	-

The Charity has no capitalised fixed assets of long term value. Where present, depreciation is charged at 20% reducing balance basis on all fixed assets. No depreciation is charged on land, buildings or other non depreciable tangible assets. These assets are retained at cost value in accordance with historical cost convention.

7 Current assets

	2024	2023
	£	£
Taxation and Social Security	-	632
Current Accounts	22,200	4,678
Savings Accounts	34,970	57,139
Cash	60	60
	57,230	62,509

8 Creditors: Amounts falling due within one year

PAYE and Workplace Pensions	7,828	7,005
Other Creditors	729	830
	8,557	7,835

9 Charity Funds

Current Year 2024	**B/Fwd**	**Income**	**Expenditure**	**Transfers**	**C/Fwd**
	£	£	£		£
Unrestricted	12,967	144,142	149,689	-	7,420
Designated	40,000	-	-	-	40,000
	52,967	144,142	149,689	-	47,420

Prior Year 2023	**B/Fwd**	**Income**	**Expenditure**	**Transfers**	**C/Fwd**
	£	£	£		£
Unrestricted	27,707	129,160	143,900	-	12,967
Designated	40,000	-	-	-	40,000
	67,707	129,160	143,900	-	52,967

10 Trustees' Expenses and Related Party Transactions

No Trustees received renumeration or out of pocket expenses for there services as a Trustee.
One Trustee was employed by the Charity in the year. Their gross earnings during the reporting period were as follows:
Gemma Cottrell: £20,163 (2024: £20,445)
This amount does not relate to payment for their duties as Trustee.

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

England & Wales - Charity number 1131400

Accounts

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

COMPANY REGISTRATION NUMBER
06979468
(England & Wales)

CHARITY REGISTRATION NUMBER
1131400
(England & Wales)

CHAMPLEYS
CHARTERED CERTIFIED ACCOUNTANTS
CHAMPLEYS MEWS
MARKET PLACE
PICKERING
YO18 7AE

COMPANY INFORMATION AS AT 31ST DECEMBER 2023

Trustees
Sarah Borthwick
Gemma Cottrell
Victoria Elizabeth Lamb
Lindsey Danielle Wilford

Accountants
Champleys Chartered Certified Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

Bankers
Santander UK Ltd

Registered office and Principal Operating Address
Ryedale Community Leisure Centre
Bowling Lane
Norton
Malton
YO17 8EG

The trustees present the report and accounts for the company for the year ended 31st December 2023, which also comprises the Director's Report as required by the Companies Act 2006.

The Charity Name, Registration and Area of Operation

The legal name of the charity is Brooklyn Pre-School Playgroup Limited. The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1131400.

Legal Structure of the Charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation dated 4th August 2009.
By operation of law, all trustees and directors have responsibilities under both company (Companies Act 2006) and charity legislation. All the trustees are also directors of the Company.

Trustees

The following persons served as Trustees during the year ended 31st December 2023:

Name	**Office**	**Appointed/Resigned**
Lindsey Danielle Wilford	Chair	
Sarah Borthwick		
Gemma Cottrell		
Victoria Elizabeth Lamb		

No Trustees were appointed or resigned during the year.

The Articles of Association govern the appointment and election of directors and trustees. A new trustee can be appointed by ordinary resolution of the member. Trustees are recruited from people who have an interest in the Charity. All Trustees are required to pass suitability tests by Ofsted and other regulatory bodies.
Members of the Management Committee give their time voluntarily and received no benefits from the charity. Any

Objects and Activities of the Charity

The purposes of the Charity as set out in its governing document are to persue any charitable purpose for the benefit of playgroup child care and the day nursery of pre-school children in the Norton / Malton area.

The playgroup aims to provide a safe, happy and caring environment for children to develop and learn.

Public Benefit Statement

Throughout the year the Charity Board of Trustees had regard to the guidelines on public benefit as set out by the Charity Commission when exercising powers or duties to which the guidance is relevant.

The main achievements and performance of the charity during the year

The playgroup continues to provide a valuable service for children and parents in the Norton and Malton area. The educational and developmental benefits of this are apparent to the local schools and the general community.

We have worked hard on promoting the setting to increase numbers, and have done so by holding many open mornings and inviting prospective parents and their children in to the setting during opening hours. These were fun and interactive meetings for everyone. Feedback from parents was that they loved seeing everyone in action and liked being able to see what their children would do once here. This also gave the children opportunities to build relationships with the staff in preparation for them starting.

The management has now completed a full school year in their new position and are learning along the way. They have completed an online management course to further their skills. Staff have also completed relevant training including safeguarding, food hygiene and FGM.

This year we had a staff member leave and another staff member go on maternity leave, we didn't employ any new staff to cover this, the existing staff covered the extra hours.

The difference the charity has made to the beneficiaries of the charity and wider society

The playgroup is an in important part of the local community and wider society, helping children to:

- Develop social skills
- Build emotional confidence
- Encourage physical activity
- Stimulate imagination and creativity
- Adapt and cope with changes
- Learn through roleplay

Joining the playgroup is a perfect way for children to make friends, enhance their social skills, and understand what they need in the real world. Additionally, playgroups help parents know their children's preferences, strengths, and weaknesses.

Risk Management

The Trustees continue to examine the principal areas of the charity’s operations to review the major risks which may arise in each area. In the opinion of the executive committee, this review enables such risks to be identified and allows them to be mitigated to an acceptable level in the charity’s day to day activities.

Financial Review

The financial position of the charity as at 31st December 2023 as more fully detailed in the accounts, can be summarised as follows:

	2023	2022
	£	£
Income	129,160	154,191
Expenditure	143,900	146,514
Net Surplus/(Deficit)	(14,740)	7,677
Unrestricted Funds	12,967	27,707
Restricted Funds	40,000	40,000
Total Funds	52,967	67,707

The loss for the year was £14,740 after allowing for accrued expenses owing at the year end. The overall income and expenditure are therefore very similar to the prior year.

The cash available in the bank accounts amounted to £54,812, and this is deemed adequate to cover both 6 months operating expenses and the designated reserve expenses as detailed below. However the unrestricted reserves available for day to day operations are much lower at £12,967.

Reserves Policy

The reserves at the end of the financial year were £40,000 (prior year: £40,000). The Trustees are aware of the need to develop a strong financial position for the charity. An objective has been set of building adequate reserves over time to cover six months forward operating costs and to be able to continue to operate under the following circumstances:

- during periods of lower income
- in the case of unexpected events (e.g. an unexpected repair)
- in the case of redundancies or any emergencies (e.g. long term sick leave)

The reserves policy also provides an opportunity to reserve money for future projects.

The reserve policy is an important part of the Charity's long term survival and ability to adapt to changing circumstances. The Trustees are confident the Charity can continue as a going concern with the current level of reserves.

Statement of the Trustees Responsibilites

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011, the Charities Act 2022 and the Charities (Accounts and Reports) Regulations 2008.

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Provisions

The report of the directors has been prepared taking advantage of the small companies’ exemption of section 415A of the Companies Act 2006.

This report was approved by the board on 9th October 2024 and signed on its behalf.

GLCOTTRELL

11 Oct 2024

Gemma Cottrell
Director and Trustee

Dated

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com/

I report on the accounts of Brooklyn Pre-School Playgroup Limited for the year ended 31st December 2023, which are set out on pages 7 to 13.

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 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of the 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 130 of the 2011 Act; or
   - to prepare accounts which accord with the accounting records; or
   - concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. Richmond

Michael Richmond FCCA
Champleys Chartered Certified Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

9th October 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Income					
Bank Interest		2,571		2,571	303
Fundraising Activities	*1*	126,589		126,589	152,460
Grants Received	*2*	-		-	1,413
Sundry Income		-		-	15
Total Income		129,160	-	129,160	154,191
Expenditure					
Charitable Activities	*3*	137,754	-	137,754	140,608
Support and Governance Costs	*4*	6,146	-	6,146	5,906
Net Income/(Expenditure)		143,900	-	143,900	146,514
Net Movement in Funds		**(14,740)**	**-**	**(14,740)**	**7,677**
Reconciliation of Funds					
Total Funds Brought Forward		67,707	-	67,707	60,030
Total Funds Carried Forward		52,967	-	52,967	67,707

BALANCE SHEET AS AT 31ST DECEMBER 2023

	Notes	2023 Total £	2022 Total £
Current assets	*7*	55,504	69,370
Creditors: amounts falling due within one year		830	624
Total assets less current liabilities		54,674	68,746
Accruals and deferred income		1,707	1,039
Net assets		52,967	67,707
Charity Funds	*8*	52,967	67,707

	2023	2022
Average number of employees during the year	9	9

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These accounts have been approved by the board on 9th October 2024 and are signed on their behalf by:

GLCOTTRELL

11 Oct 2024

Gemma Cottrell
Director and Trustee

Dated

Basis of Preparation

Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The accounts are prepared on a going concern basis.

Change of Accounting Policy and Accounting Estimates

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1. No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Material Prior Year Errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Accounting Policies - Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Accounting Policies - Income (ctd.)

Contractual Income and Performance Related Grants
This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated Goods, Services and Facilities
Donated goods, services and facilities are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Volunteer Help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends
This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Accounting Policies - Expenditure and Liabilites

Liability Recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy Cost
The charity made no redundancy payments during the reporting period.

Provisions for Liabilities
A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic Financial Instruments
The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP.
Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Accounting Policies - Assets

Fixed Assets for use by Charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost and depreciated on a 20% reducing balance basis.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Stocks and Work In Progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.
Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

		Notes	2023 Unrestricted	2023 Restricted	2023 Total	2022 Total
			£	£	£	£
1	**Fundraising Activities**					
	North Yorkshire County Council		109,541		109,541	118,141
	Parent Fees		17,048		17,048	34,319
			126,589	-	126,589	152,460
2	**Grants Received**					
	HMRC Statutory Payments		-			501
	North Yorkshire Council Equipment Grant		-			912
			-	-	-	1,413
3	**Charitable Activities**					
	Cleaning		4,738		4,738	5,131
	Crafts and Consumables		1,510		1,510	1,159
	Equipment Expensed		-		-	525
	General Expenditure		470		470	417
	Heat, Light and Water		5,602		5,602	4,859
	Insurance		-		-	1,048
	Refreshments		1,023		1,023	1,013
	Rent of Premises		10,000		10,000	10,000
	Repairs and Maintenance		1,735		1,735	2,388
	Software		2,146		2,146	2,146
	Training Costs		1,278		1,278	1,842
	Wages and Salaries	*5*	109,252		109,252	110,080
			137,754	-	137,754	140,608
4	**Support and Governance Costs**					
	Accountancy and Independent Examination		537		537	575
	Bank Charges		575		575	636
	Payroll and Book-keeping		558		558	1,600
	Stationery and Printing		754		754	199
	Statutory Licences and Payments		2,074		2,074	302
	Telephone and Internet		1,583		1,583	1,090
	Website and Advertising		65		65	1,504
			6,146	-	6,146	5,906
5	**Wages and Payroll**					
	Direct Wages		107,531		107,531	108,860
	Employer Pension Contributions		1,721		1,721	1,220
			109,252	-	109,252	110,080

6 Fixed assets

	B/Fwd	Added	Sold	Depreciation	C/Fwd
	£	£	£	£	£
Nil	-			-	-
	-	-	-	-	-

The Charity has no capitalised fixed assets of long term value. Where present, depreciation is charged at 20% reducing balance basis on all fixed assets. No depreciation is charged on land, buildings or other non depreciable tangible assets. These assets are retained at cost value in accordance with historical cost convention.

7 Current assets

	2023	2022
	£	£
Taxation and Social Security	632	-
Current Accounts	(2,327)	14,742
Savings Accounts	57,139	54,568
Cash	60	60
	55,504	69,370

8 Charity Funds

Current Year 2023	B/Fwd	Income	Expenditure	Transfers	C/Fwd
	£	£	£		£
Unrestricted	27,707	129,160	143,900	-	12,967
Designated	40,000	-	-	-	40,000
	67,707	129,160	143,900	-	52,967

Prior Year 2022	B/Fwd	Income	Expenditure	Transfers	C/Fwd
	£	£	£		£
Unrestricted	30,030	154,191	146,514	(10,000)	27,707
Designated	30,000	-	-	10,000	40,000
	60,030	154,191	146,514	-	67,707

9 Trustees' Expenses and Related Party Transactions

No Trustees received renumeration or out of pocket expenses for there services as a Trustee.
One Trustee was employed by the Charity in the year. Their gross earnings during the reporting period were as follows:
Gemma Cottrell: £20,445 (2022: £19,916)
This amount does not relate to payment for their duties as Trustee.

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

England & Wales - Charity number 1131400

Accounts

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

COMPANY REGISTRATION NUMBER
06979468
(England & Wales)

CHARITY REGISTRATION NUMBER
1131400
(England & Wales)

CHAMPLEYS
CHARTERED CERTIFIED ACCOUNTANTS
CHAMPLEYS MEWS
MARKET PLACE
PICKERING
YO18 7AE

COMPANY INFORMATION AS AT 31ST DECEMBER 2022

Trustees
Sarah Borthwick
Gemma Cottrell
Victoria Elizabeth Lamb
Lindsey Danielle Wilford

Accountants
Champleys Chartered Certified Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

Bankers
Santander UK Ltd

Registered office and Principal Operating Address
Ryedale Community Leisure Centre
Bowling Lane
Norton
Malton
YO17 8EG

The trustees present the report and accounts for the company for the year ended 31st December 2022, which also comprises the Director's Report as required by the Companies Act 2006.

The Charity Name, Registration and Area of Operation

The legal name of the charity is Brooklyn Pre-School Playgroup Limited. The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1131400.

Legal Structure of the Charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation dated 4th August 2009.
By operation of law, all trustees and directors have responsibilities under both company (Companies Act 2006) and charity legislation. All the trustees are also directors of the Company.

Trustees

The following persons served as Trustees during the year ended 31st December 2022:

Sarah Borthwick	
Gemma Cottrell	- Appointed 22nd July 2022
Victoria Elizabeth Lamb	
Heather McIvor	- Resigned 22nd July 2022
Lindsey Danielle Wilford	

The Articles of Association govern the appointment and election of directors and trustees. A new trustee can be appointed by ordinary resolution of the member. Trustees are recruited from people who have an interest in the Charity. All Trustees are required to pass suitability tests by Ofsted and other regulatory bodies.
Members of the Management Committee give their time voluntarily and received no benefits from the charity. Any related party transactions and expenses are set out in note 9 of the accounts.

Objects and Activities of the Charity

The purposes of the Charity as set out in its governing document are to persue any charitable purpose for the benefit of playgroup child care and the day nursery of pre-school children in the Norton / Malton area.

The playgroup aims to provide a safe, happy and caring environment for children to develop and learn.

Public Benefit Statement

Throughout the year the Charity Board of Trustees had regard to the guidelines on public benefit as set out by the Charity Commission when exercising powers or duties to which the guidance is relevant.

The main achievements and performance of the charity during the year

The playgroup continues to provide a valuable service for children and parents in the Norton and Malton area. The educational and developmental benefits of this are apparent to the local schools and the general community.

We are always looking for new ways to provide the best care we can. In this financial year:

- the staff have completed training on Autism and ADHD in girls, risky play, messy play and superhero training. We have chosen these courses to help support the changing needs of the children and to support future children joining the setting.
- the new manager completed a learning walk course to better support the children and to be able to help the staff for the up coming Ofsted Visit.
- a new member of staff has begun a apprenticeship in level 3 Early years Training at the end of this course we will have another fully qualified member of staff to support the children.

The difference the charity has made to the beneficiaries of the charity and wider society

The playgroup is an in important part of the local community and wider society, helping children to:

- Develop social skills
- Build emotional confidence
- Encourage physical activity
- Stimulate imagination and creativity
- Adapt and cope with changes
- Learn through roleplay

Joining the playgroup is a perfect way for children to make friends, enhance their social skills, and understand what they need in the real world. Additionally, playgroups help parents know their children's preferences, strengths, and weaknesses.

Risk Management

The Trustees continue to examine the principal areas of the charity’s operations to review the major risks which may arise in each area. In the opinion of the executive committee, this review enables such risks to be identified and allows them to be mitigated to an acceptable level in the charity’s day to day activities.

Financial Review

The financial position of the charity as at 31st December 2022 as more fully detailed in the accounts, can be summarised as follows:

	2022	2021
	£	£
Income	154,191	153,130
Expenditure	146,514	146,608
Net Surplus/(Deficit)	7,677	6,522
Unrestricted Funds	27,707	20,030
Restricted Funds	40,000	40,000
Total Funds	67,707	60,030

The surplus for the year was £7,677 after allowing for accrued expenses owing at the year end. The overall income and expenditure are therefore very similar to the prior year.

It should be noted that the prior year included an additional grant payment from NYCC (due to the timing of the money received). When viewed with this context, the financial performance of the Charity is has improved compared to the prior year and parent fee income has also improved. However, the surplus is not large and inflationary pressure is likely to stretch budgets in the upcoming 2023 year.

The cash available in the bank accounts amounted to £69,310, and this is deemed adequate to cover both 6 months operating expenses and the designated reserve expenses as detailed below. However the unrestricted reserves available for day to day operations are much lower at £27,707.

Reserves Policy

The reserves at the end of the financial year were £40,000 (prior year: £40,000). The Trustees are aware of the need to develop a strong financial position for the charity. An objective has been set of building adequate reserves over time to cover six months forward operating costs and to be able to continue to operate under the following circumstances:

- during periods of lower income
- in the case of unexpected events (e.g. an unexpected repair)
- in the case of redundancies or any emergencies (e.g. long term sick leave)

The reserves policy also provides an opportunity to reserve money for future projects.

The reserve policy is an important part of the Charity's long term survival and ability to adapt to changing circumstances. The Trustees are confident the Charity can continue as a going concern with the current level of reserves.

Statement of the Trustees Responsibilites

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011, the Charities Act 2022 and the Charities (Accounts and Reports) Regulations 2008.

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Provisions

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved by the board on 16th October 2023 and signed on its behalf.

G L Cottrell

Gemma Cottrell
Director and Trustee

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com/

I report on the accounts of Brooklyn Pre-School Playgroup Limited for the year ended 31st December 2022, which are set out on pages 7 to 13.

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 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of the 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 130 of the 2011 Act; or
   - to prepare accounts which accord with the accounting records; or
   - concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. Richmond

Michael Richmond FCCA — 16th October 2023

Champleys Chartered Certified Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Income					
Bank Interest		303		303	-
Fundraising Activities	*1*	152,460		152,460	151,201
Grants Received	*2*	1,413		1,413	771
Sundry Income		15		15	1,158
Total Income		154,191	-	154,191	153,130
Expenditure					
Charitable Activities	*3*	140,608	-	140,608	140,558
Fundraising Costs		-	-	-	58
Support and Governance Costs	*4*	5,906	-	5,906	5,992
Net Income/(Expenditure)		146,514	-	146,514	146,608
Transfers Between Funds		-	-	-	-
Net Movement in Funds		**7,677**	**-**	**7,677**	**6,522**
Reconciliation of Funds					
Total Funds Brought Forward		20,030	-	20,030	53,508
Total Funds Carried Forward		27,707	-	27,707	60,030

BALANCE SHEET AS AT 31ST DECEMBER 2022

	Notes	2022 Total £	2021 Total £
Fixed assets	*6*	-	-
Current assets	*7*	69,370	61,194
Prepayments and accrued income		-	-
Total Assets		69,370	61,194
Creditors: amounts falling due within one year		624	849
Total assets less current liabilities		68,746	60,345
Creditors: amounts falling due after more than one year		-	-
Provisions for liabilities		-	-
Accruals and deferred income		1,039	315
Net assets		67,707	60,030
Charity Funds	*8*	67,707	60,030

	2022	2021
Average number of employees during the year	9	10

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

G L Cottrell

Gemma Cottrell
Director and Trustee
Approved by the board on 16th October 2023

Basis of Preparation

Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The accounts are prepared on a going concern basis.

Change of Accounting Policy and Accounting Estimates

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1. No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Material Prior Year Errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Accounting Policies - Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Accounting Policies - Income (ctd.)

Contractual Income and Performance Related Grants
This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated Goods, Services and Facilities
Donated goods, services and facilities are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Volunteer Help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends
This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Accounting Policies - Expenditure and Liabilites

Liability Recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy Cost
The charity made no redundancy payments during the reporting period.

Provisions for Liabilities
A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic Financial Instruments
The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP.
Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Accounting Policies - Assets

Fixed Assets for use by Charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost and depreciated on a 20% reducing balance basis.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Stocks and Work In Progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.
Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

		Notes	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
1	**Fundraising Activities**					
	North Yorkshire County Council		118,141		118,141	127,569
	Parent Fees		34,319		34,319	23,632
			152,460	-	152,460	151,201
2	**Grants Received**					
	HMRC CJRS		-			675
	HMRC Statutory Payments		501			96
	North Yorkshire Council Equipment Grant		912			-
			1,413	-	-	771
3	**Charitable Activities**					
	Cleaning		5,131		5,131	3,928
	Covid Grant Vouchers		-		-	3,440
	Crafts and Consumables		1,159		1,159	1,236
	Equipment Expensed		525		525	1,885
	General Expenditure		417		417	1,718
	Heat, Light and Water		4,859		4,859	4,267
	Insurance		1,048		1,048	1,028
	Refreshments		1,013		1,013	808
	Rent of Premises		10,000		10,000	7,500
	Repairs and Maintenance		2,388		2,388	2,331
	Software		2,146		2,146	2,146
	Training Costs		1,842		1,842	2,419
	Wages and Salaries	*5*	110,080		110,080	107,852
			140,608	-	140,608	140,558
4	**Support and Governance Costs**					
	Accountancy and Independent Examination		575		575	315
	Bank Charges		636		636	647
	Payroll and Book-keeping		1,600		1,600	1,622
	Stationery and Printing		199		199	1,580
	Statutory Licences and Payments		302		302	596
	Telephone and Internet		1,090		1,090	1,189
	Website and Advertising		1,504		1,504	43
			5,906	-	5,906	5,992
5	**Wages and Payroll**					
	Direct Wages		108,860		108,860	106,398
	Employer Pension Contributions		1,220		1,220	1,454
	Employer National Insurance		-		-	-
			110,080	-	110,080	107,852

6 Fixed assets

	B/Fwd	Added	Sold	Depreciation	C/Fwd
	£	£	£	£	£
Nil	-			-	-
	-	-	-	-	-

The Charity has no capitalised fixed assets of long term value. Where present, depreciation is charged at 20% reducing balance basis on all fixed assets. No depreciation is charged on land, buildings or other non depreciable tangible assets. These assets are retained at cost value in accordance with historical cost convention.

7 Current assets	**2022**	**2021**
	£	£
Current Accounts	14,742	6,868
Savings Accounts	54,568	54,265
Cash	60	61
	69,370	61,194

8 Charity Funds

Current Year 2022	**B/Fwd**	**Income**	**Expenditure**	**Transfers**	**C/Fwd**
	£	£	£		£
Unrestricted	20,030	154,191	146,514	-	27,707
Designated	40,000	-	-	-	40,000
	60,030	154,191	146,514	-	67,707

Prior Year 2021	**B/Fwd**	**Income**	**Expenditure**	**Transfers**	**C/Fwd**
	£	£	£		£
Unrestricted	23,508	153,130	146,608	(10,000)	20,030
Designated	30,000	-	-	10,000	40,000
	53,508	153,130	146,608	-	60,030

9 Trustees' Expenses and Related Party Transactions

No Trustees received renumeration or out of pocket expenses for there services as a Trustee.
One Trustee was employed by the Charity in the year. Their gross earnings during the reporting period were as follows:
Gemma Cottrell: £19,916
This amount does not relate to payment for their duties as Trustee.

Issuer	Champleys Accountants
Document generated	Mon, 16th Oct 2023 15:34:49 UTC
Document fingerprint	0448de5c4ebc13d9319e0e113c58da59

Parties involved with this document

Document processed	**Party + Fingerprint**
Wed, 18th Oct 2023 8:30:07 UTC	Ms Gemma Cottrell - Signer (0259758796bb1b40a1eae8a3d853ee0c)
Wed, 18th Oct 2023 8:30:07 UTC	Michael Richmond - Copied In (38e6490087fc3ad3c12ad3c4ff1b974c)

Audit history log

Date	**Action**
Wed, 18th Oct 2023 8:30:09 UTC	Document emailed to party email (18.133.122.239)
Wed, 18th Oct 2023 8:30:08 UTC	Ms Gemma Cottrell viewed the envelope. (87.75.72.201)
Wed, 18th Oct 2023 8:30:08 UTC	This envelope has been signed by all parties (87.75.72.201)
Wed, 18th Oct 2023 8:30:08 UTC	Sent the envelope to Michael Richmond for signing (87.75.72.201)
Wed, 18th Oct 2023 8:30:07 UTC	Ms Gemma Cottrell signed the envelope (87.75.72.201)
Wed, 18th Oct 2023 8:29:00 UTC	Ms Gemma Cottrell viewed the envelope. (87.75.72.201)
Mon, 16th Oct 2023 15:35:07 UTC	Document emailed to party email (3.8.153.103)
Mon, 16th Oct 2023 15:34:59 UTC	Sent the envelope to Ms Gemma Cottrell for signing. (35.177.29.110)
Mon, 16th Oct 2023 15:34:59 UTC	Michael Richmond has been assigned to this envelope. (35.177.29.110)
Mon, 16th Oct 2023 15:34:59 UTC	Ms Gemma Cottrell has been assigned to this envelope. (35.177.29.110)
Mon, 16th Oct 2023 15:34:59 UTC	Envelope generated. (35.177.29.110)
Mon, 16th Oct 2023 15:34:59 UTC	Document generated with fingerprint 0448de5c4ebc13d9319e0e113c58da59. (35.177.29.110)
Mon, 16th Oct 2023 15:34:49 UTC	Envelope generated with fingerprint d6260e85e12834a389cc956ee1003fdf (35.176.231.177)

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

England & Wales - Charity number 1131400

Accounts

(Registered Company Number: 6979468)

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

(A Company Charity Limited by Guarantee)

Annual Report and Financial Statements

for the year 1st January 2021 to

31st December 2021

(Charity Number: 1131400)

Charity
Examination
Service

Barrie Tuck
Marchwood , Back Lane South , Middleton , Pickering ,
YO18 8NU

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

(A Company Charity Limited by Guarantee)

Contents

Director's Report (Incorporating the Trustees' Annual Report)

From: 1st January 2021 **To:** 31st December 2021

The Board of Trustees, who are also Directors of the charity for the purpose of the Companies Act, present their annual report and financial statements for the period ended 31st December 2021. The financial statements are prepared in compliance with the Financial Reporting Standards applicable in the UK and Charities Statement of Recommended Practice FRS102 and the Charities Act 2011. The report and statements also comply with the Companies Act 2006 as Brooklyn Pre-School Playgroup Ltd was incorporated by guarantee on 4th August 2009.

Reference and Administration details

Charity's full name :	BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED
Other names the charity was formerly known by :	Brooklyn Pre-School Playgroup
Status :	A registered charity established as a Company Limited by guarantee.
Registered as a Company on :	4th August 2009
Registered as a Charity on :	27th August 2009
Registered Company number :	6979468
Registered Charity number :	1131400
Registered office contact :	Mrs Heather McIvor 40 Cherry Avenue , Malton , YO17 7DE.
Pre-School Location :	Ryedale Community Leisure Centre Bowling Lane , Norton , Malton , YO17 8EG
Bankers :	Santander Bank
Independent Examiner :	Barrie Tuck Independent Charity Examiner , Marchwood , Back Lane South , Middleton , Pickering , YO18 8NU.

Reference and Administration details (continued)

Names of the directors (trustees) who manage the charity

Trustee Name	Office (if any)	Dates acted if not for whole period	
Danielle Wilford	Chair		
Sarah Borthwick	Treasurer		
Victoria Lamb	Secretary		
Heather McIvor			

There were no changes during the year.

Structure, governance and management

Description of the charity's trusts

Governing Document: Its Memorandum and Articles of Association form its governing document.

How the charity is constituted

The charity is a company limited by guarantee, incorporated under the Companies Act 2006 on 4th August 2009 (company number 6979468) and obtained charitable status on 27th August 2009 (registered charity number 1131400).

Additional governance issues

The Trustees detailed above constitute Directors of the company for the purpose of the Companies Act 2006. None of the Trustees held an interest in the charity during the year.
The board of Trustees shall not be less than five, but is not subject to any maximum number, and meets monthly to administer the charity.

Public Benefit

The provision of day nursery and pre-school playgroup activities for local children is a great benefit to both local children and their parents. Furthermore, the educational benefits are apparent to the local schools and the general community.

Risk Management

The organisation has policies and procedures in place to reduce the risks to the charity, it's staff and members (in terms of safeguarding , fraud, error and claims) to an acceptable operating level.

Objectives and activities

Summary of the objectives of the charity set out in its governing document

To pursue any charitable purpose for the benefit of playgroup child care and the day nursery of pre-school children in the Norton / Malton area.

Achievements and performance

Summary of the main achievements of the charity during 2021.

Staff training has taken place this year to give the Pre-School the accreditation of Communication Friendly Setting.

Fundraising for Sensory Equipment for the setting has raised a total of £1,000.

Due to Covid restrictions there were not many changes within the Pre-school in 2021 and also no changes in Trustees during the year.

Financial Review

Reserves Policy

The Trustees are very much aware of the need to develop a strong financial position for the charity. An objective has been set of building adequate reserves over time to cover six months forward operating costs. The Trustees are satisfied that the future programme of funding will keep the level of reserves in accordance with this objective.

Further financial review details

The surplus this year was £6,522 after allowing for accrued expenses owing at the year end. The Balance Sheet Reserves of the charity company now stand at £60,030 but only £20,030 is freely available unrestricted funds. The cash available at the bank amounted to £61,194 and this is deemed adequate to cover both 6 months operating expenses and the Designated Reserve expenses.

Trustee Responsibilities in relation to Financial Statements

Company law requires Brooklyn Pre-School Playgroup Ltd to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the surplus and deficit of the company for the year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the appropriate SORP on Accounting for material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

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

Members of the Board of Trustees, who are Directors for the purpose of company law, and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

Disclosure of information

In accordance with company law, as the company's Directors, each of the Board of Trustees certify that so far as they are aware:

- There is no relevant information of which the Charity's Independent Examiner is unaware;
- As Directors of the company, they have taken the necessary steps to be aware of the information, which would be relevant for independent examination purposes and have communicated them to the Independent Examiner.

Exemptions

The Trustees have taken advantage of the exemption available to small companies, including the audit exemption (as detailed on the balance sheet)

Declaration

The Trustees declare that they have approved the above Trustees' report .

Signed on behalf of the charity's Trustee / Directors .

Signature **Heather McIvor**

Full Name Heather McIvor

Position Trustee / Director

Date ***15th July 2022***

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

(Charity Number: 1131400)

(Registered Company Number: 6979468)

Statement of Financial Activities for the period ended: 31st December 2021

Incorporating Income and Expenditure Accounts

	YEAR TO DEC 2021			YEAR TO DEC 2020		
	Unrestricted Funds	**Designated Funds**	**Total 2021**	Unrestricted Funds	Designated Funds	Total 2020
Incoming Resources (Note 3)	**£**	**£**	**£**	£	£	£
Incoming resources from generated funds						
Voluntary Income	1,040	-	1,040	878	-	878
Generated funds from Activities	152,090	-	152,090	159,313	-	159,313
Investment Income	-	-	-	9	-	9
Other incoming resources	-	-	-	-	-	-
Total Incoming Resources	**153,130**	**-**	**153,130**	160,200	-	160,200
Resources Expended (Notes 4-5)						
Charitable activities	146,293	-	146,293	139,673	-	139,673
Governance costs	315	-	315	315	-	315
Total Resources Expended	**146,608**	**-**	**146,608**	139,988	-	139,988
Net incoming/(outgoing) resources before transfers	**6,522**	**-**	**6,522**	20,212	-	20,212
Transfers between Funds	(10,000)	10,000	-	(5,000)	5,000	-
Net Income/(Expenditure) for the year	**(3,478)**	**10,000**	**6,522**	15,212	5,000	20,212
Total funds b/f January 2021 £	23,508	30,000	53,508	8,296	25,000	33,296
Total funds c/f December 2021 £	**20,030**	**40,000**	**60,030**	23,508	30,000	53,508

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

(Charity Number: 1131400)

(Registered Company Number: 6979468)

Balance Sheet as at: 31st December 2021

			2021	2020
Fixed Assets			£	£
Tangible assets	**(Note 6)**		-	-
	Total Fixed Assets		**-**	**-**
Current Assets				
Debtors & Prepayments	**(Note 7)**		-	-
Cash at bank and in hand			61,194	54,458
	Total Current Assets		61,194	54,458
Creditors:amounts falling due within one year	**(Note 8)**		1,164	950
Net Current Assets/(Liabilities)			60,030	53,508
	Net Assets	**£**	**60,030**	53,508
Funds of the Charity	**(Note 9)**			
Unrestricted Funds			20,030	23,508
Designated Funds			40,000	30,000
Total Funds Carried Forward		**£**	**60,030**	53,508

For the year ending 31st Dec 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The directors (trustees) acknowledge their responsibilities for:
i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and

ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss 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 financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the latest SORP (Financial Reporting Standard 102).

The financial statements were approved by the trustees on the 15th July 2022 and signed on their behalf by:

H McIvor

………………………………………………..

Heather McIvor — Dated **15 - 07 -22**

Trustee / Director

Notes to the accounts for the period ended: 31st December 2021.

1 Basis of preparation

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard FRS102. Also in compliance with the Charities Act 2011 and the Companies Act 2006.

1.2 Change of basis of accounting

There has been no change to the accounting policies since last year.

2 Accounting policies

Incoming Resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Expenditure and Liabilities

Resources expended

Please see analysis of Resources expended shown below on note 4.
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to to pay out resources.

Governance costs

Governance costs include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation. Depreciation is provided at rates to write off the costs less estimated residual value of each asset over its expected useful life.

Taxation

The company is a registered charity and is exempt from corporation tax on its charitable activities.

3 Analysis of Incoming Resources

	YEAR TO DEC 2021			YEAR TO DEC 2020		
	Unrestricted Funds £	**Restricted Funds £**	**Total 2021 £**	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Voluntary Income						
Fundraising	1,040	-	1,040	878	-	878
	1,040	-	**1,040**	878	-	878
Investment income						
Bank Interest	-	-	-	9	-	9
	-	-	**-**	9	-	9
Incoming resources from						
Grant Income	771	-	771	18,629	-	18,629
Other Income	118	-	118	426	-	426
Fee Income	151,201	-	151,201	140,258	-	140,258
	152,090	-	**152,090**	159,313	-	159,313
Total Incoming Resources	153,130	**-**	**153,130**	160,200	**-**	160,200

4 Analysis of Resources expended

	Unrestricted Funds £	**Restricted Funds £**	**Total 2021 £**	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Charitable activities						
Payroll Costs	107,852	-	107,852	99,760	-	99,760
Fundraising Costs	58	-	58	42	-	42
Rent	7,500	-	7,500	10,000	-	10,000
Insurances & Licences	1,028	-	1,028	1,098	-	1,098
Craft Consumables	1,237	-	1,237	1,549	-	1,549
Equipment	1,885	-	1,885	5,506	-	5,506
Admin - Phone, Stationery etc.	2,769	-	2,769	2,515	-	2,515
Refreshment Snacks	808	-	808	317	-	317
Clothing	143	-	143	-	-	-
Bank Charges	647	-	647	464	-	464
Other Costs	7,692	-	7,692	7,576	-	7,576
Training	2,967	-	2,967	2,967	-	2,967
Bookkeeping , DBS & Payroll	1,621	-	1,621	1,683	-	1,683
Business Fees	48	-	48	-	-	-
Electricity / Water	4,267	-	4,267	3,036	-	3,036
Site Improvements	2,331	-	2,331	3,160	-	3,160
Covid Grant Vouchers	3,440	-	3,440	-	-	-
	146,293	-	146,293	139,673	-	139,673
Governance costs						
Independent Examination	315	-	315	315	-	315
	315	-	315	315	-	315
Total Resources Expended	**146,608**	**-**	**146,608**	**139,988**	**-**	139,988

5 Expenses & Fees

No trustees received a remuneration for services rendered during the year, nor were any trustee's out of pocket expenses reimbursed.

5.1 Fees for examination or audit of the accounts	**2021**	2020
	£	£
Independent Examiner's fees for reporting on the accounts	**315**	315

6 Tangible fixed assets

No Fixed Assets are recorded.

7 Debtors and prepayments

	Amounts falling due within one	falling due within one year
	2021	2020
Analysis of debtors	**£**	£
Prepayments	-	-
Total	**-**	-

8 Creditors and accruals

	Amounts falling due within one	falling due within one year
	2021	2020
8.1 Analysis of creditors	**£**	£
Trade creditors	849	635
Other creditors	315	315
Total	**1,164**	950

9 Unrestricted , Restricted income & Designated funds:

9.1 Unrestricted Funds 2021

	Balance B/F from 2020	Incoming Resources	Outgoing Resources	Transfers	Balance C/F 2021
General Fund	**23,508**	**153,130**	**146,608**	**(10,000)**	**20,030**

9.2 Designated Funds 2021

Fund Name	Balance B/F from 2020	Incoming Resources	Outgoing Resources	Transfers	Balance C/F 2021
None	30,000	-	-	10,000 *	40,000
Restricted Fund	**30,000**	**-**	**-**	**10,000**	**40,000**

* The trustees have increased some designated funds that are required for the following, to make sure it still has sufficient funding for emergency shortfalls and any future possible closure costs should they ever become necessary.

10 Net Assets between Funds

	Unrestricted Funds £	Designated Funds £	Total Funds 2021 £	Total Funds 2020 £
Fund balances at 31st December 2021				
Current Assets	21,194	40,000	61,194	54,458
Current Liabilities	(1,164)	-	(1,164)	(950)
	20,030	**40,000**	**60,030**	53,508

11 Particulars of Employees

11.1 Remuneration and benefits	**2021**	**2020**
Gross Wages and Salaries	106,398	98,576
Employer's national Insurance	-	-
Pension costs	1,454	1,184
	107,852	99,760
Number of Staff -	11	11

12 Contingent liabilities

None

13 Cash Flow

	2021	**2020**
Net Cash generated from operations	6,522	20,212
Change in Debtors / Creditors	214	(517)
Net Inflow / (Outflow) of cash	6,736	19,695
Cash Position at beginning of year	54,458	34,763
Closing Cash Balance	**£61,194**	£54,458
	========	=======

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED
A COMPANY LIMITED BY GUARANTEE

Independent Examiners Report to the Directors / Trustees for the period ended 31st December 2021.

I report on the accounts for Brooklyn Pre-School Playgroup Limited for the period ended 31st December 2021 as set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the "2011 Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible

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

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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, 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; or

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

Barrie Tuck Date: **19th July 2022**

Barrie Tuck
Independent Charity Examiner ,
Marchwood ,
Back Lane South ,
Middleton , Pickering ,
YO18 8NU.