

(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)

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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	<i>15th July 2022</i>

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

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

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

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Heather McIvor

Dated

15 - 07 -22

Trustee / Director

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED

(A Company Charity Limited by Guarantee)

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 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
	<u>1,040</u>	<u>-</u>	<u>1,040</u>	<u>878</u>	<u>-</u>	<u>878</u>
Investment income						
Bank Interest	-	-	-	9	-	9
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9</u>	<u>-</u>	<u>9</u>
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
	<u>152,090</u>	<u>-</u>	<u>152,090</u>	<u>159,313</u>	<u>-</u>	<u>159,313</u>
Total Incoming Resources	<u>153,130</u>	<u>-</u>	<u>153,130</u>	<u>160,200</u>	<u>-</u>	<u>160,200</u>

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	-	-	-
	<u>146,293</u>	<u>-</u>	<u>146,293</u>	<u>139,673</u>	<u>-</u>	<u>139,673</u>
Governance costs						
Independent Examination	315	-	315	315	-	315
	<u>315</u>	<u>-</u>	<u>315</u>	<u>315</u>	<u>-</u>	<u>315</u>
Total Resources Expended	<u>146,608</u>	<u>-</u>	<u>146,608</u>	<u>139,988</u>	<u>-</u>	<u>139,988</u>

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

8 Creditors and accruals

	Amounts falling due within one year	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	<u>23,508</u>	<u>153,130</u>	<u>146,608</u>	<u>(10,000)</u>	<u>20,030</u>

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	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>40,000</u>

* 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)
	<u>20,030</u>	<u>40,000</u>	<u>60,030</u>	<u>53,508</u>

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	<u>1,454</u>	<u>1,184</u>
	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	<u>214</u>	<u>(517)</u>
Net Inflow / (Outflow) of cash	6,736	19,695
Cash Position at beginning of year	54,458	34,763
Closing Cash Balance	<u>£61,194</u>	<u>£54,458</u>

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.