



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

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED
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

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED
REPORT OF THE TRUSTEES' FOR THE YEAR ENDED 31ST DECEMBER 2022

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 pursue 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.

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED
REPORT OF THE TRUSTEES' FOR THE YEAR ENDED 31ST DECEMBER 2022

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)	<u>7,677</u>	<u>6,522</u>
Unrestricted Funds	27,707	20,030
Restricted Funds	40,000	40,000
Total Funds	<u>67,707</u>	<u>60,030</u>

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 Responsibilities

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

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.



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

16th October 2023

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022

		2022			2021
	Notes	Unrestricted £	Restricted £	Total £	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

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED
BALANCE SHEET AS AT 31ST DECEMBER 2022

	Notes	2022	2021
		Total	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 Liabilities

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 of 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.

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	2022			2021
		Unrestricted £	Restricted £	Total £	Total £
1 Fundraising Activities					
North Yorkshire County Council		118,141		118,141	127,569
Parent Fees		34,319		34,319	23,632
		<u>152,460</u>	-	<u>152,460</u>	<u>151,201</u>
2 Grants Received					
HMRC CJRS		-			675
HMRC Statutory Payments		501			96
North Yorkshire Council Equipment Grant		912			-
		<u>1,413</u>	-	<u>-</u>	<u>771</u>
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	<u>110,080</u>		<u>110,080</u>	<u>107,852</u>
		<u>140,608</u>	-	<u>140,608</u>	<u>140,558</u>
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
		<u>5,906</u>	-	<u>5,906</u>	<u>5,992</u>
5 Wages and Payroll					
Direct Wages		108,860		108,860	106,398
Employer Pension Contributions		1,220		1,220	1,454
Employer National Insurance		-		-	-
		<u>110,080</u>	-	<u>110,080</u>	<u>107,852</u>

BROOKLYN PRE-SCHOOL PLAYGROUP LIMITED
NOTES TO THE ACCOUNTS AS AT 31ST DECEMBER 2022

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 remuneration 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.



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Document generated Mon, 16th Oct 2023 15:34:49 UTC

Document fingerprint 0448de5c4ebc13d9319e0e113c58da59

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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)
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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)