

CARLTON PLAYGROUP LIMITED

England & Wales · Charity number 1146118

Details

Status	Registered
Legal form	Charitable company
Company number	07934459
Registered	2012-02-27
Register	View on the Charity Commission register

Contact

Address	Carlton Playgroup Ltd Station Road Carlton Goole DN14 9NL
Phone	01405949952
Email	COMMITTEECPG@GMAIL.COM
Website	www.carltonplaygroup.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: The provision of playgroup facilities in the village of Carlton nr Goole.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£124,207	£80,620	-	-
2024-03-31	£98,461	£79,106	-	-
2023-03-31	£81,602	£66,481	-	-
2022-03-31	£71,259	£57,675	-	-
2021-03-31	£48,469	£50,980	-	-

Trustees

Name	Role	Appointed
Annabel Marshall	Chair	2024-11-12

CARLTON PLAYGROUP LIMITED

England & Wales - Charity number 1146118

Accounts

Charity registration number 1146118 (England and Wales)

Company registration number 07934459

CARLTON PLAYGROUP LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



CARLTON PLAYGROUP LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A M Marshall	(Appointed 12 November 2024)
Charity number (England and Wales)	1146118	
Company number	07934459	
Registered office	The Presbytery Station Road Goole East Riding UK DN14 9NL	
Independent examiner	Xeinadin 4 Wharfe Mews Cliffe Terrace Wetherby West Yorkshire LS22 6LX	
Bankers	Virgin Money 46 Coney Street York North Yorkshire YO19 9NQ	

CARLTON PLAYGROUP LTD

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CARLTON PLAYGROUP LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also directors, present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The charity serves the Carlton district near Selby and Goole. The objects of the charity to enhance the development and education of children primarily under school age by encouraging parents to understand and provide for the needs of their children through community groups. The charity offers appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for, and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of their race, culture, religion, means or ability.

Public benefit

The trustees believe that they have complied with the Charity Commission's guidance on public benefit and have delivered public benefit during the year by virtue of the activities undertaken by the charity.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Activities

The charity encourages the study of the needs of children and their families and promotes public interest in the recognition of such needs in the local area. It also aims to promote and adhere to the aims of the Pre-school Learning Alliance.

The charity provides affordable playgroup sessions on five mornings and afternoons. Various structured activities including arts, crafting, role-playing, exploring different materials and story time, are offered in conjunctions with activities planned in response to the children's interest. Necessary skills are developed through monitored bathroom training and meal times. Sessions open to the family and the wider community are held periodically throughout the year.

Achievements and performance

Significant activities and achievements against objectives

The charity ran sessions for five mornings and afternoons per week for thirty-one registered children who were aged between two and four years old. In addition, the charity has engaged with the local primary school to establish a transition programme to prepare for children for the move up to infant classes.

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

The charity has provided play activities, promoted social development together with personal and educational development and preparation for entry into mainstream education. The charity believes that by providing safe childcare facilities for two to four years olds, it benefits the wider community by building an understanding of the child's place within its community. They have also forged links with the wider community by holding a joint fundraising event with the local village hall.

Financial review

The trustees consider the financial performance by the charity during the year to have been satisfactory. The charity held reserves of £104,917 (2024 - £61,330) as at 31 March 2025, as shown on pages 4 and 14 of the financial statements. Specific changes in fixed assets are detailed in the notes to the financial statements.

CARLTON PLAYGROUP LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The charity runs five morning and afternoon playgroup sessions per week. The reserves policy is to maintain a sufficient level of reserves to enable normal operating activities to continue over a period of up to one month should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

In order to make a judgement on the amount of reserves the trustees have considered the risks in respect of expenditure, unrestricted income, and where funds can only be realised by the disposal of a fixed asset. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration.

A risk assessment has been undertaken for the year 2024-2025 and the following major risks to the charity have been determined as:

- Change of government;
- Economic environment
- Increase in the cost of living.

The charity's reserves policy is to ensure that reserves are sufficient to cover the liabilities such as redundancy, creditors, lease commitments and provide monies to cover advance fees paid by users.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

L J Partington	(Resigned 12 November 2024)
A M Marshall	(Appointed 12 November 2024)
H P Palmer	(Resigned 23 May 2024)

Recruitment and appointment of trustees

New trustees are sought from members of the Playgroup's Volunteer Committee. In addition, the charity advertises locally for committee members and trustees. A member of the committee can nominate themselves to be a trustee and are appointed by the Playgroup's Volunteer Committee by majority vote.

The Trustees report was approved by the Board of Trustees.

Annabel Marshall

A M Marshall

22 December 2025

CARLTON PLAYGROUP LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CARLTON PLAYGROUP LTD

I report to the trustees on my examination of the financial statements of Carlton Playgroup Ltd (the) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Alexandra Hazlerigg
Alexandra Hazlerigg

Xeinadin

4 Wharfe Mews
Cliffe Terrace
Wetherby
West Yorkshire
LS22 6LX
22 December 2025

CARLTON PLAYGROUP LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	94,984	-	94,984	79,428
Charitable activities	4	28,470	-	28,470	18,596
Investments	5	753	-	753	439
Total income		<u>124,207</u>	<u>-</u>	<u>124,207</u>	<u>98,463</u>
Expenditure on:					
Raising funds	6	90	-	90	-
Charitable activities	7	80,530	-	80,530	79,108
Total expenditure		<u>80,620</u>	<u>-</u>	<u>80,620</u>	<u>79,108</u>
Net income and movement in funds		<u>43,587</u>	<u>-</u>	<u>43,587</u>	<u>19,355</u>
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>60,735</u>	<u>595</u>	<u>61,330</u>	<u>41,975</u>
Fund balances at 31 March 2025		<u>104,322</u>	<u>595</u>	<u>104,917</u>	<u>61,330</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CARLTON PLAYGROUP LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Donations and legacies	3	77,978	1,450	79,428
Charitable activities	4	18,596	-	18,596
Investments	5	439	-	439
Total income		97,013	1,450	98,463
Expenditure on:				
Charitable activities	7	78,253	855	79,108
Total expenditure		78,253	855	79,108
Net income and movement in funds		18,760	595	19,355
Reconciliation of funds:				
Fund balances at 1 April 2023		41,975	-	41,975
Fund balances at 31 March 2024		60,735	595	61,330

CARLTON PLAYGROUP LTD

BALANCE SHEET

AS AT 31 MARCH 2025

		2025	2024
	Notes	£	£
Fixed assets			
Tangible assets	12	472	609
Current assets			
Debtors	13	7,788	464
Cash at bank and in hand		103,403	67,540
		111,191	68,004
Creditors: amounts falling due within one year	14	(6,746)	(7,283)
Net current assets		104,445	60,721
Total assets less current liabilities		104,917	61,330
The funds of the			
Restricted income funds	16	595	595
Unrestricted funds	17	104,322	60,735
		104,917	61,330

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 22 December 2025

Annabel Marshall

A M Marshall

Company registration number 07934459 (England and Wales)

CARLTON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Carlton Playgroup Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is The Presbytery, Station Road, Goole, East Riding, DN14 9NL, UK.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

All income (including grants) is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

All income is accounted for gross, before deducting any related fees or costs.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods and services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without equal value in exchange.

CARLTON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10% on cost
Fixtures and fittings	20% on reducing balance
Computers	33% on cost

1.7 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CARLTON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Critical accounting estimates and judgements

There are no areas of the company's accounts which require critical accounting judgements to be made or have estimation uncertainty.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	-	-	-	684	-	684
Grants	94,984	-	94,984	77,294	1,450	78,744
	<u>94,984</u>	<u>-</u>	<u>94,984</u>	<u>77,978</u>	<u>1,450</u>	<u>79,428</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Playgroup Fees		
Sale of goods & services in accordance with the Charity's objects	<u>28,470</u>	<u>18,596</u>

CARLTON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	753	439

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	90	-

7 Expenditure on charitable activities

	Expenditure 2025 £	Expenditure 2024 £
Direct costs		
Staff costs	65,109	60,863
Depreciation and impairment	217	202
Rates	354	1,174
Professional Indemnity Insurance	1,283	1,179
Telephone and Internet	535	672
Light and Heat	1,452	2,397
Stationery and Printing	203	931
Sundries	463	542
Resource costs	1,996	2,007
Independent examination	2,010	1,878
Training and welfare	364	641
Room hire	4,800	4,800
Cleaning & Waste Management	446	722
Premises repairs	445	192
Membership subscriptions	122	151
Equipment expenses	64	250
Non I.E Accountancy fees	667	507
	<u>80,530</u>	<u>79,108</u>
Analysis by fund		
Unrestricted funds	80,530	78,253
Restricted funds	-	855
	<u>80,530</u>	<u>79,108</u>

CARLTON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	2,010	1,878
	Depreciation of owned tangible fixed assets	217	202
		<u> </u>	<u> </u>

9 Trustees

There were no trustees' expenses or remuneration paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Playgroup Staff	8	7
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	64,482	60,458
Other pension costs	627	405
	<u> </u>	<u> </u>
	65,109	60,863
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CARLTON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2024	38,255	520	345	39,120
Additions	-	-	80	80
	<u>38,255</u>	<u>520</u>	<u>425</u>	<u>39,200</u>
At 31 March 2025	38,255	520	425	39,200
Depreciation and impairment				
At 1 April 2024	38,255	134	122	38,511
Depreciation charged in the year	-	77	140	217
	<u>38,255</u>	<u>211</u>	<u>262</u>	<u>38,728</u>
At 31 March 2025	38,255	211	262	38,728
Carrying amount				
At 31 March 2025	-	309	163	472
	<u>-</u>	<u>309</u>	<u>163</u>	<u>472</u>
At 31 March 2024	-	386	223	609
	<u>-</u>	<u>386</u>	<u>223</u>	<u>609</u>

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	3,065	464
Other debtors	4,413	-
Prepayments and accrued income	310	-
	<u>7,788</u>	<u>464</u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	-	32
Trade creditors	-	23
Other creditors	110	188
Accruals and deferred income	6,636	7,040
	<u>6,746</u>	<u>7,283</u>

15 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	627	405
	<u>627</u>	<u>405</u>

CARLTON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Drax STEM funding	595	-	-	595
	<u>595</u>	<u>-</u>	<u>-</u>	<u>595</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Drax STEM funding	-	1,450	(855)	595
	<u>-</u>	<u>1,450</u>	<u>(855)</u>	<u>595</u>

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	60,735	124,207	(80,620)	104,322
	<u>60,735</u>	<u>124,207</u>	<u>(80,620)</u>	<u>104,322</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	41,975	97,013	(78,253)	60,735
	<u>41,975</u>	<u>97,013</u>	<u>(78,253)</u>	<u>60,735</u>

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	472	-	472
Current assets/(liabilities)	103,850	595	104,445
	<u>104,322</u>	<u>595</u>	<u>104,917</u>

CARLTON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	609	-	609
Current assets/(liabilities)	60,126	595	60,721
	<u>60,735</u>	<u>595</u>	<u>61,330</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

CARLTON PLAYGROUP LIMITED

England & Wales - Charity number 1146118

Accounts

Carlton Playgroup Ltd
Financial Report for the year April 2023 – March 2024
Prepared for AGM held on Thursday 23rd May 2024

Income

Session Fees

£95,890.00 was received; this comprised of:

- Private Paid Childcare Fees - £18,596.00
- Funding from North Yorkshire County Council - £77,294.00

Funding Grants

£2,650.00 was received; this comprised of funds from:

- Drax - £1,450.00 (Community Funding for STEM Equipment)
- North Yorkshire Council - £1,200.00 (Council Grant for new tables and chairs)

Fundraising and Donations

£684.07 was raised ; this comprised of funds from:

- Amazon Smile - £40.57
- Bottle Stall at Carlton Primary School - £110.00
- Scarecrow Trail - £200.00
- Teddy Bear Stall at Snaith Christmas Market & Sale of Christmas Baubles at Playgroup - £333.50

Note that the Easter Egg Hunt was cancelled this year due to adverse weather conditions.

Bank Interest

£428.63 interest was earned on funds in the Savings account.

Bank Cash Back Scheme

£10.26 was received from the bank as a result of the Treasurer and Playgroup Manager using their company debit cards to make purchases for Playgroup.

Expenditure

Staffing

In April 2023, the National Minimum Wage (NMW) increased from £9.50 per hour to £10.42 – an increase of 9.7%. From this, all staff salaries were reviewed:

- Staff on the lowest pay rate and those on zero-hour contracts increased in line with NMW.
- All other pay rates were increased based on the NMW increase and financial affordability.
- Management pay rates were increased in line with other local businesses and to reflect the responsibility of their roles.

There have been staffing changes in the Playgroup Manager position due to retirement and more recently, staff resignation. Internal promotions were given to the Deputy Manager and Playgroup Supervisor, both of which were due to commence their new roles in April 2024.

There have also been several changes in Playgroup Assistant roles during the year and due to internal promotions, there was a vacancy for a Playgroup Assistant at the year-end.

As always, staff salaries are the largest expense to Playgroup. They totalled £61,519.76 in 2023/24 compared to £45,996.48 in 2022/23.

Accountancy

These services cost £2,307.40 in 2023/24 compared to £906.19 in 2022/23.

Included in this is the use of Xero and the cost for an independent audit of the accounts; submission to Companies House; and the Charities Commission.

Note that when preparing the year-end accounts for 2022/23, errors from the prior year's accounts had to be rectified by the accountants, thus resulting in higher charges than originally anticipated.

Profit and Loss

- Income totalled £99,662.96 during the period 2023/24 compared to £81,602.50 in 2022/23.
- Operating costs (utilities, repairs and maintenance) totalled £11,934.82 during 2023/24 compared to £12,261.09 during 2022/23.
- Gross profit generated in 2023/24 totalled £87,728.14 compared to £69,341.41 in 2022/23.
- Administrative costs (playgroup activities, cleaning, payroll) totalled £68,147.47 in 2023/24 compared to £49,832.91 in 2022/23. Note that in 2023/24, payroll attributed to 90% of these costs.
- Net profit generated in 2023/24 totalled £19,580.67 compared to £19,508.50 in 2022/23 – an overall increase of £72.17.

REGISTERED COMPANY NUMBER: 07934459 (England and Wales)
REGISTERED CHARITY NUMBER: 1146118

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
CARLTON PLAYGROUP LTD

Peter Howard & Co
4 Wharfe Mews
Cliffe Terrace
Wetherby
West Yorkshire
LS22 6LX

CARLTON PLAYGROUP LTD

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FOR THE YEAR ENDED 31 MARCH 2024

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CARLTON PLAYGROUPLTD

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity serves the Carlton district near Selby and Goole. The objects of the charity are to enhance the development and education of children primarily under school age by encouraging parents to understand and provide for the needs of their children through community groups. The charity offers appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for, and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of their race, culture, religion, means or ability.

Significant activities

The charity encourages the study of the needs of children and their families and promotes public interest in the recognition of such needs in the local area. It also aims to promote and adhere to the aims of the Pre-school Learning Alliance.

The charity provides affordable playgroup sessions on five mornings and afternoons. Various structured activities including arts, crafting, role-playing, exploring different materials and story time, are offered in conjunction with activities planned in response to the children's interest. Necessary skills are developed through monitored bathroom training and meal times. Sessions open to the family and the wider community are held periodically throughout the year.

Public benefit

The trustees believe that they have complied with the Charity Commission's guidance on public benefit and have delivered public benefit during the year by virtue of the activities undertaken by the charity.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity ran sessions for five mornings and afternoons per week for thirty-one registered children who were aged between two and four years old. In addition, the charity has engaged with the local primary school to establish a transition programme to prepare children for the move up to infant classes.

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

The charity has provided play activities, promoted social development together with personal and educational development and preparation for entry into mainstream education. The charity believes that by providing safe childcare facilities for two to four year olds, it benefits the wider community by building an understanding of the child's place within its community. They have also forged links with the wider community by holding a joint fundraising event with the local village hall.

FINANCIAL REVIEW

Financial position

The trustees consider the financial performance by the charity during the year to have been satisfactory. The charity held reserves of £61,330 (2023 - £41,975) as at 31 March 2024, as shown on pages 5 and 6 of the financial statements. Specific changes in fixed assets are detailed in the notes to the financial statements.

CARLTON PLAYGROUP LTD

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

Reserves policy

The charity runs five morning and afternoon playgroup sessions per week. The reserves policy is to maintain a sufficient level of reserves to enable normal operating activities to continue over a period of up to one month should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

In order to make a judgement on the amount of reserves the trustees have considered the risks in respect of expenditure, unrestricted income and where funds can only be realised by the disposal of a fixed asset. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration.

A risk assessment has been undertaken for the year 2023-2024 and the following major risks to the charity have been determined as:

- Change of government;
- Economic environment;
- Increase in the cost of living.

The charity's reserves policy is to ensure that reserves are sufficient to cover the liabilities such as redundancy, creditors, lease commitments and provide monies to cover advance fees paid by users.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are sought from members of the Playgroup's Volunteer Committee. In addition, the charity advertises locally for committee members and trustees. A member of the committee can nominate themselves to be a trustee and are appointed by the Playgroup's Volunteer Committee by majority vote.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07934459 (England and Wales)

Registered Charity number

1146118

Registered office

The Presbytery
Station Road
Carlton
Goole
East Riding
DN14 9NL

Trustees

Ms D Ineson-Williams (resigned 24.10.23)
Ms H E Palmer
Mrs L J Partington (appointed 24.10.23)

Independent Examiner

Peter Howard & Co
4 Wharfe Mews
Cliffe Terrace
Wetherby
West Yorkshire
LS22 6LX

CARLTON PLAYGROUP LTD

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Virgin Money
46 Coney Street
York
YO1 9NQ

E-mail address - carltonplaygroup@gmail.com

Approved by order of the board of trustees on 13/5/2024..... and signed on its behalf by:

.....L J Partington.....
Mrs L J Partington - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CARLTON PLAYGROUP LTD**

Independent examiner's report to the trustees of Carlton Playgroup Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

SC Foreman

Simon C Foreman

Peter Howard & Co
4 Wharfe Mews
Cliffe Terrace
Wetherby
West Yorkshire
LS22 6LX

Date: 17/05/2024

CARLTON PLAYGROUP LTD**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		77,976	1,450	79,426	64,024
Charitable activities					
Charitable activities		18,596	-	18,596	17,506
Investment income	2	439	-	439	72
Total		<u>97,011</u>	<u>1,450</u>	<u>98,461</u>	<u>81,602</u>
EXPENDITURE ON					
Raising funds		-	-	-	78
Charitable activities					
Charitable activities		78,251	855	79,106	67,073
Other		-	-	-	(670)
Total		<u>78,251</u>	<u>855</u>	<u>79,106</u>	<u>66,481</u>
NET INCOME		18,760	595	19,355	15,121
RECONCILIATION OF FUNDS					
Total funds brought forward		41,975	-	41,975	26,854
TOTAL FUNDS CARRIED FORWARD		<u><u>60,735</u></u>	<u><u>595</u></u>	<u><u>61,330</u></u>	<u><u>41,975</u></u>

The notes form part of these financial statements

CARLTON PLAYGROUP LTD**BALANCE SHEET**
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	7	609	-	609	778
CURRENT ASSETS					
Debtors	8	465	-	465	530
Cash at bank		66,884	655	67,539	47,239
		<u>67,349</u>	<u>655</u>	<u>68,004</u>	<u>47,769</u>
CREDITORS					
Amounts falling due within one year	9	(7,223)	(60)	(7,283)	(6,572)
		<u>60,126</u>	<u>595</u>	<u>60,721</u>	<u>41,197</u>
NET CURRENT ASSETS					
		<u>60,126</u>	<u>595</u>	<u>60,721</u>	<u>41,197</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>60,735</u>	<u>595</u>	<u>61,330</u>	<u>41,975</u>
NET ASSETS		<u>60,735</u>	<u>595</u>	<u>61,330</u>	<u>41,975</u>
FUNDS	10				
Unrestricted funds				60,735	41,975
Restricted funds				595	-
TOTAL FUNDS				<u>61,330</u>	<u>41,975</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

CARLTON PLAYGROUP LTD

BALANCE SHEET - continued

31 MARCH 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13/5/2024..... and were signed on its behalf by:

.....L J Partington.....

L J Partington - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that the financial statements give a true and fair view.

Critical accounting judgements and key sources of estimation uncertainty

There are no areas of the company's accounts which require critical accounting judgements to be made or have estimation uncertainty.

Income recognition

All income (including grants) is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

All income is accounted for gross, before deducting any related fees or costs.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods and services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without equal value in exchange.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Financial instruments

Basic financial instruments are recognised at amortised cost.

Risks and future assumptions

A risk assessment has been undertaken for the year 2023-2024 and the following major risks to the charity have been determined as:

- Change of government;
- Economic environment;
- Increase in the cost of living.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Leasehold property	- 10% on cost
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Creditors and provisions

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits, usually in the form of a cash payment, to a third party. Liabilities must be measured at their settlement amount except for certain types of financial liabilities. A liability is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for goods or services it must provide.

A provision is only recognised when:

- There is present obligation at the reporting date as a result of a past event;
- It is probable that a transfer of economic benefit will be required in settlement, and
- The amount of the settlement can be estimated reliably.

Debtors

Short term debtors are measured at transaction price, less any impairment.

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Bank interest receivable	439	72
	<u> </u>	<u> </u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	202	54
Independent Examiner's fees	1,878	1,800
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Playgroup staff	<u>7</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	64,024	-	64,024
Charitable activities			
Charitable activities	17,506	-	17,506
Investment income	<u>72</u>	<u>-</u>	<u>72</u>
Total	<u>81,602</u>	<u>-</u>	<u>81,602</u>
EXPENDITURE ON			
Raising funds	78	-	78
Charitable activities			
Charitable activities	67,073	-	67,073
Other	<u>(670)</u>	<u>-</u>	<u>(670)</u>
Total	<u>66,481</u>	<u>-</u>	<u>66,481</u>
NET INCOME	15,121	-	15,121

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	26,854	-	26,854
TOTAL FUNDS CARRIED FORWARD	<u>41,975</u>	<u>-</u>	<u>41,975</u>

7. TANGIBLE FIXED ASSETS

	Leasehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	38,255	520	312	39,087
Additions	-	1,140	33	1,173
Grants	-	(1,140)	-	(1,140)
At 31 March 2024	<u>38,255</u>	<u>520</u>	<u>345</u>	<u>39,120</u>
DEPRECIATION				
At 1 April 2023	38,255	38	16	38,309
Charge for year	-	96	106	202
At 31 March 2024	<u>38,255</u>	<u>134</u>	<u>122</u>	<u>38,511</u>
NET BOOK VALUE				
At 31 March 2024	<u>-</u>	<u>386</u>	<u>223</u>	<u>609</u>
At 31 March 2023	<u>-</u>	<u>482</u>	<u>296</u>	<u>778</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	<u>465</u>	<u>530</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	23	135
Social security and other taxes	32	-
Other creditors	188	-
Accrued expenses	7,040	6,437
	<u>7,283</u>	<u>6,572</u>

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	41,975	18,760	60,735
Restricted funds			
Drax STEM funding	-	595	595
	<u>41,975</u>	<u>19,355</u>	<u>61,330</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	97,011	(78,251)	18,760
Restricted funds			
Drax STEM funding	1,450	(855)	595
	<u>98,461</u>	<u>(79,106)</u>	<u>19,355</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	26,854	15,121	41,975
	<u>26,854</u>	<u>15,121</u>	<u>41,975</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,602	(66,481)	15,121
TOTAL FUNDS	<u>81,602</u>	<u>(66,481)</u>	<u>15,121</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	26,854	33,881	60,735
Restricted funds			
Drax STEM funding	-	595	595
TOTAL FUNDS	<u>26,854</u>	<u>34,476</u>	<u>61,330</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,613	(144,732)	33,881
Restricted funds			
Drax STEM funding	1,450	(855)	595
TOTAL FUNDS	<u>180,063</u>	<u>(145,587)</u>	<u>34,476</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. RELATED PARTY DISCLOSURES

There were no transactions with related parties in this or the preceding year, except with regard to reimbursement of trustees' expenses.

12. WINDING UP OR DISSOLUTION OF THE CHARITY

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to another charitable body or bodies having similar objects to the charity.

CARLTON PLAYGROUP LTD**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Revenue grants from government and public bodies	77,292	61,941
Donations and legacies	684	2,083
Other grants	1,450	-
	79,426	64,024
Investment income		
Bank interest receivable	439	72
Charitable activities		
Sale of goods & services in accordance with the Charity's objects	18,596	17,506
	98,461	81,602
Total incoming resources		
EXPENDITURE		
Other trading activities		
Bad debts	-	78
Charitable activities		
Wages	60,458	50,416
Pensions	405	-
Rates and water	317	328
Professional indemnity insurance	1,179	991
Light and heat	2,397	3,156
Telephone & internet	672	911
Stationery and printing	931	535
Sundries	542	339
Resource costs	2,862	2,499
Training & welfare - staff	641	231
Room hire	4,800	4,800
Cleaning & waste management	722	759
Premises repairs, renewals & maintenance	192	600
Membership subscription	151	187
Equipment expenses	250	719
Accountancy fees other than examination or audit fees	507	548
Fixtures and fittings	96	38
Computer equipment	106	16
	77,228	67,073
Other		
Donations	-	30
Carried forward	-	30

This page does not form part of the statutory financial statements

CARLTON PLAYGROUP LTD**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2024

	31.3.24 £	31.3.23 £
Other		
Brought forward	-	30
Corporation tax (reversal)/ charge	-	(2,500)
	-	(2,470)
Support costs		
Governance costs		
Independent Examiner's fees	1,878	1,800
Total resources expended	79,106	66,481
Net income	19,355	15,121

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 07934459 (England and Wales)
REGISTERED CHARITY NUMBER: 1146118

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
CARLTON PLAYGROUP LTD

Peter Howard & Co
4 Wharfe Mews
Cliffe Terrace
Wetherby
West Yorkshire
LS22 6LX

CARLTON PLAYGROUP LTD

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FOR THE YEAR ENDED 31 MARCH 2024

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CARLTON PLAYGROUPLTD

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity serves the Carlton district near Selby and Goole. The objects of the charity are to enhance the development and education of children primarily under school age by encouraging parents to understand and provide for the needs of their children through community groups. The charity offers appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for, and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of their race, culture, religion, means or ability.

Significant activities

The charity encourages the study of the needs of children and their families and promotes public interest in the recognition of such needs in the local area. It also aims to promote and adhere to the aims of the Pre-school Learning Alliance.

The charity provides affordable playgroup sessions on five mornings and afternoons. Various structured activities including arts, crafting, role-playing, exploring different materials and story time, are offered in conjunction with activities planned in response to the children's interest. Necessary skills are developed through monitored bathroom training and meal times. Sessions open to the family and the wider community are held periodically throughout the year.

Public benefit

The trustees believe that they have complied with the Charity Commission's guidance on public benefit and have delivered public benefit during the year by virtue of the activities undertaken by the charity.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity ran sessions for five mornings and afternoons per week for thirty-one registered children who were aged between two and four years old. In addition, the charity has engaged with the local primary school to establish a transition programme to prepare children for the move up to infant classes.

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

The charity has provided play activities, promoted social development together with personal and educational development and preparation for entry into mainstream education. The charity believes that by providing safe childcare facilities for two to four year olds, it benefits the wider community by building an understanding of the child's place within its community. They have also forged links with the wider community by holding a joint fundraising event with the local village hall.

FINANCIAL REVIEW

Financial position

The trustees consider the financial performance by the charity during the year to have been satisfactory. The charity held reserves of £61,330 (2023 - £41,975) as at 31 March 2024, as shown on pages 5 and 6 of the financial statements. Specific changes in fixed assets are detailed in the notes to the financial statements.

CARLTON PLAYGROUP LTD

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

Reserves policy

The charity runs five morning and afternoon playgroup sessions per week. The reserves policy is to maintain a sufficient level of reserves to enable normal operating activities to continue over a period of up to one month should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

In order to make a judgement on the amount of reserves the trustees have considered the risks in respect of expenditure, unrestricted income and where funds can only be realised by the disposal of a fixed asset. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration.

A risk assessment has been undertaken for the year 2023-2024 and the following major risks to the charity have been determined as:

- Change of government;
- Economic environment;
- Increase in the cost of living.

The charity's reserves policy is to ensure that reserves are sufficient to cover the liabilities such as redundancy, creditors, lease commitments and provide monies to cover advance fees paid by users.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are sought from members of the Playgroup's Volunteer Committee. In addition, the charity advertises locally for committee members and trustees. A member of the committee can nominate themselves to be a trustee and are appointed by the Playgroup's Volunteer Committee by majority vote.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07934459 (England and Wales)

Registered Charity number

1146118

Registered office

The Presbytery
Station Road
Carlton
Goole
East Riding
DN14 9NL

Trustees

Ms D Ineson-Williams (resigned 24.10.23)
Ms H E Palmer
Mrs L J Partington (appointed 24.10.23)

Independent Examiner

Peter Howard & Co
4 Wharfe Mews
Cliffe Terrace
Wetherby
West Yorkshire
LS22 6LX

CARLTON PLAYGROUP LTD

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Virgin Money
46 Coney Street
York
YO1 9NQ

E-mail address - carltonplaygroup@gmail.com

Approved by order of the board of trustees on 13/5/2024..... and signed on its behalf by:

.....L J Partington.....
Mrs L J Partington - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CARLTON PLAYGROUP LTD**

Independent examiner's report to the trustees of Carlton Playgroup Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

SC Foreman

Simon C Foreman

Peter Howard & Co
4 Wharfe Mews
Cliffe Terrace
Wetherby
West Yorkshire
LS22 6LX

Date: 17/05/2024

CARLTON PLAYGROUP LTD**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		77,976	1,450	79,426	64,024
Charitable activities					
Charitable activities		18,596	-	18,596	17,506
Investment income	2	439	-	439	72
Total		<u>97,011</u>	<u>1,450</u>	<u>98,461</u>	<u>81,602</u>
EXPENDITURE ON					
Raising funds		-	-	-	78
Charitable activities					
Charitable activities		78,251	855	79,106	67,073
Other		-	-	-	(670)
Total		<u>78,251</u>	<u>855</u>	<u>79,106</u>	<u>66,481</u>
NET INCOME		18,760	595	19,355	15,121
RECONCILIATION OF FUNDS					
Total funds brought forward		41,975	-	41,975	26,854
TOTAL FUNDS CARRIED FORWARD		<u><u>60,735</u></u>	<u><u>595</u></u>	<u><u>61,330</u></u>	<u><u>41,975</u></u>

The notes form part of these financial statements

CARLTON PLAYGROUP LTD**BALANCE SHEET**
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	7	609	-	609	778
CURRENT ASSETS					
Debtors	8	465	-	465	530
Cash at bank		66,884	655	67,539	47,239
		<u>67,349</u>	<u>655</u>	<u>68,004</u>	<u>47,769</u>
CREDITORS					
Amounts falling due within one year	9	(7,223)	(60)	(7,283)	(6,572)
NET CURRENT ASSETS		<u>60,126</u>	<u>595</u>	<u>60,721</u>	<u>41,197</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>60,735</u>	<u>595</u>	<u>61,330</u>	<u>41,975</u>
NET ASSETS		<u>60,735</u>	<u>595</u>	<u>61,330</u>	<u>41,975</u>
FUNDS	10				
Unrestricted funds				60,735	41,975
Restricted funds				595	-
TOTAL FUNDS				<u>61,330</u>	<u>41,975</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

CARLTON PLAYGROUP LTD

BALANCE SHEET - continued

31 MARCH 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13/5/2024..... and were signed on its behalf by:

.....L J Partington.....

L J Partington - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that the financial statements give a true and fair view.

Critical accounting judgements and key sources of estimation uncertainty

There are no areas of the company's accounts which require critical accounting judgements to be made or have estimation uncertainty.

Income recognition

All income (including grants) is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

All income is accounted for gross, before deducting any related fees or costs.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods and services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without equal value in exchange.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Financial instruments

Basic financial instruments are recognised at amortised cost.

Risks and future assumptions

A risk assessment has been undertaken for the year 2023-2024 and the following major risks to the charity have been determined as:

- Change of government;
- Economic environment;
- Increase in the cost of living.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Leasehold property	- 10% on cost
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Creditors and provisions

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits, usually in the form of a cash payment, to a third party. Liabilities must be measured at their settlement amount except for certain types of financial liabilities. A liability is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for goods or services it must provide.

A provision is only recognised when:

- There is present obligation at the reporting date as a result of a past event;
- It is probable that a transfer of economic benefit will be required in settlement, and
- The amount of the settlement can be estimated reliably.

Debtors

Short term debtors are measured at transaction price, less any impairment.

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Bank interest receivable	439	72
	<u> </u>	<u> </u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	202	54
Independent Examiner's fees	1,878	1,800
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Playgroup staff	<u>7</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	64,024	-	64,024
Charitable activities			
Charitable activities	17,506	-	17,506
Investment income	<u>72</u>	<u>-</u>	<u>72</u>
Total	<u>81,602</u>	<u>-</u>	<u>81,602</u>
EXPENDITURE ON			
Raising funds	78	-	78
Charitable activities			
Charitable activities	67,073	-	67,073
Other	<u>(670)</u>	<u>-</u>	<u>(670)</u>
Total	<u>66,481</u>	<u>-</u>	<u>66,481</u>
NET INCOME	15,121	-	15,121

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	26,854	-	26,854
TOTAL FUNDS CARRIED FORWARD	<u>41,975</u>	<u>-</u>	<u>41,975</u>

7. TANGIBLE FIXED ASSETS

	Leasehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	38,255	520	312	39,087
Additions	-	1,140	33	1,173
Grants	-	(1,140)	-	(1,140)
At 31 March 2024	38,255	520	345	39,120
DEPRECIATION				
At 1 April 2023	38,255	38	16	38,309
Charge for year	-	96	106	202
At 31 March 2024	38,255	134	122	38,511
NET BOOK VALUE				
At 31 March 2024	-	386	223	609
At 31 March 2023	-	482	296	778

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	465	530

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	23	135
Social security and other taxes	32	-
Other creditors	188	-
Accrued expenses	7,040	6,437
	<u>7,283</u>	<u>6,572</u>

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	41,975	18,760	60,735
Restricted funds			
Drax STEM funding	-	595	595
	<u>41,975</u>	<u>19,355</u>	<u>61,330</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	97,011	(78,251)	18,760
Restricted funds			
Drax STEM funding	1,450	(855)	595
	<u>98,461</u>	<u>(79,106)</u>	<u>19,355</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	26,854	15,121	41,975
	<u>26,854</u>	<u>15,121</u>	<u>41,975</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,602	(66,481)	15,121
TOTAL FUNDS	<u>81,602</u>	<u>(66,481)</u>	<u>15,121</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	26,854	33,881	60,735
Restricted funds			
Drax STEM funding	-	595	595
TOTAL FUNDS	<u>26,854</u>	<u>34,476</u>	<u>61,330</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,613	(144,732)	33,881
Restricted funds			
Drax STEM funding	1,450	(855)	595
TOTAL FUNDS	<u>180,063</u>	<u>(145,587)</u>	<u>34,476</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. RELATED PARTY DISCLOSURES

There were no transactions with related parties in this or the preceding year, except with regard to reimbursement of trustees' expenses.

12. WINDING UP OR DISSOLUTION OF THE CHARITY

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to another charitable body or bodies having similar objects to the charity.

CARLTON PLAYGROUP LTD**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Revenue grants from government and public bodies	77,292	61,941
Donations and legacies	684	2,083
Other grants	1,450	-
	79,426	64,024
Investment income		
Bank interest receivable	439	72
Charitable activities		
Sale of goods & services in accordance with the Charity's objects	18,596	17,506
	98,461	81,602
Total incoming resources		
EXPENDITURE		
Other trading activities		
Bad debts	-	78
Charitable activities		
Wages	60,458	50,416
Pensions	405	-
Rates and water	317	328
Professional indemnity insurance	1,179	991
Light and heat	2,397	3,156
Telephone & internet	672	911
Stationery and printing	931	535
Sundries	542	339
Resource costs	2,862	2,499
Training & welfare - staff	641	231
Room hire	4,800	4,800
Cleaning & waste management	722	759
Premises repairs, renewals & maintenance	192	600
Membership subscription	151	187
Equipment expenses	250	719
Accountancy fees other than examination or audit fees	507	548
Fixtures and fittings	96	38
Computer equipment	106	16
	77,228	67,073
Other		
Donations	-	30
Carried forward	-	30

This page does not form part of the statutory financial statements

CARLTON PLAYGROUP LTD**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2024

	31.3.24 £	31.3.23 £
Other		
Brought forward	-	30
Corporation tax (reversal)/ charge	-	(2,500)
	-	(2,470)
Support costs		
Governance costs		
Independent Examiner's fees	1,878	1,800
Total resources expended	79,106	66,481
Net income	19,355	15,121

This page does not form part of the statutory financial statements

CARLTON PLAYGROUP LIMITED

England & Wales - Charity number 1146118

Accounts

REGISTERED COMPANY NUMBER: 07934459 (England and Wales)
REGISTERED CHARITY NUMBER: 1146118

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
CARLTON PLAYGROUP LTD

Peter Howard & Co
4 Wharfe Mews
Cliffe Terrace
Wetherby
West Yorkshire
LS22 6LX

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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CARLTON PLAYGROUP LTD

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity serves the Carlton district near Selby and Goole. The objects of the charity are to enhance the development and education of children primarily under school age by encouraging parents to understand and provide for the needs of their children through community groups. The charity offers appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for, and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of their race, culture, religion, means or ability.

Significant activities

The charity encourages the study of the needs of children and their families and promotes public interest in the recognition of such needs in the local area. It also aims to promote and adhere to the aims of the Pre-school Learning Alliance.

The charity provides affordable playgroup sessions on five mornings and afternoons. Various structured activities including arts, crafting, role-playing, exploring different materials and story time, are offered in conjunction with activities planned in response to the children's interest. Necessary skills are developed through monitored bathroom training and meal times. Sessions open to the family and the wider community are held periodically throughout the year.

Public benefit

The trustees believe that they have complied with the Charity Commission's guidance on public benefit and have delivered public benefit during the year by virtue of the activities undertaken by the charity.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity ran sessions for five mornings and afternoons per week for thirty-four registered children who were aged between two and four years old. In addition, the charity has engaged with the local primary school to establish a transition programme to prepare children for the move up to infant classes.

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

The charity has provided play activities, promoted social development together with personal and educational development and preparation for entry into mainstream education. The charity believes that by providing safe childcare facilities for two to four year olds, it benefits the wider community by building an understanding of the child's place within its community. They have also forged links with the wider community by holding a joint fundraising event with the local village hall.

FINANCIAL REVIEW

Financial position

The trustees consider the financial performance by the charity during the year to have been satisfactory. The charity held reserves of £41,975 (2022 - £26,854) as at 31 March 2023, as shown on pages 5 and 6 of the financial statements. Specific changes in fixed assets are detailed in the notes to the financial statements.

CARLTON PLAYGROUP LTD

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

Reserves policy

The charity runs five morning and afternoon playgroup sessions per week. The reserves policy is to maintain a sufficient level of reserves to enable normal operating activities to continue over a period of up to one month should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

In order to make a judgement on the amount of reserves the trustees have considered the risks in respect of expenditure, unrestricted income and where funds can only be realised by the disposal of a fixed asset. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration.

A risk assessment has been undertaken for the year 2022-2023 and the following major risks to the charity have been determined as:

- Change of government;
- Economic environment;
- Increase in the cost of living.

The charity's reserves policy is to ensure that reserves are sufficient to cover the liabilities such as redundancy, creditors, lease commitments and provide monies to cover advance fees paid by users.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are sought from members of the Playgroup's Volunteer Committee. In addition, the charity advertises locally for committee members and trustees. A member of the committee can nominate themselves to be a trustee and are appointed by the Playgroup's Volunteer Committee by majority vote.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07934459 (England and Wales)

Registered Charity number

1146118

Registered office

The Presbytery
Station Road
Carlton
Goole
East Riding
DN14 9NL

Trustees

Ms D Ineson-Williams (appointed 15.11.22)
Ms H E Palmer (appointed 15.11.22)
Ms S Brooks (resigned 15.11.22)
Ms A C Brough (resigned 15.11.22)

CARLTON PLAYGROUP LTD

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Peter Howard & Co
4 Wharfe Mews
Cliffe Terrace
Wetherby
West Yorkshire
LS22 6LX

Bankers

Virgin Money
46 Coney Street
York
YO1 9NQ

E-mail address - carltonplaygroup@gmail.com

Approved by order of the board of trustees on 10 October 2023 and signed on its behalf by:

Ms D Ineson-Williams - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CARLTON PLAYGROUP LTD**

Independent examiner's report to the trustees of Carlton Playgroup Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon C Foreman

Peter Howard & Co
4 Wharfe Mews
Cliffe Terrace
Wetherby
West Yorkshire
LS22 6LX

18 October 2023

CARLTON PLAYGROUP LTD**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		64,024	60,912
Charitable activities			
Charitable activities		17,506	10,335
Investment income	2	72	12
Total		<u>81,602</u>	<u>71,259</u>
EXPENDITURE ON			
Raising funds		78	-
Charitable activities			
Charitable activities		67,073	57,675
Other		(670)	2,500
Total		<u>66,481</u>	<u>60,175</u>
NET INCOME		15,121	11,084
RECONCILIATION OF FUNDS			
Total funds brought forward		26,854	15,770
TOTAL FUNDS CARRIED FORWARD		<u><u>41,975</u></u>	<u><u>26,854</u></u>

The notes form part of these financial statements

CARLTON PLAYGROUP LTD**BALANCE SHEET**
31 MARCH 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	7	778	-
CURRENT ASSETS			
Debtors	8	530	313
Cash at bank		47,239	30,656
		47,769	30,969
CREDITORS			
Amounts falling due within one year	9	(6,572)	(4,115)
NET CURRENT ASSETS		41,197	26,854
TOTAL ASSETS LESS CURRENT LIABILITIES		41,975	26,854
NET ASSETS		41,975	26,854
FUNDS	10		
Unrestricted funds		41,975	26,854
TOTAL FUNDS		41,975	26,854

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10 October 2023 and were signed on its behalf by:

D Ineson-Williams - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that the financial statements give a true and fair view.

Critical accounting judgements and key sources of estimation uncertainty

There are no areas of the company's accounts which require critical accounting judgements to be made or have estimation uncertainty.

Income recognition

All income (including grants) is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

All income is accounted for gross, before deducting any related fees or costs.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods and services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without equal value in exchange.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Financial instruments

Basic financial instruments are recognised at amortised cost.

Risks and future assumptions

A risk assessment has been undertaken for the year 2022-2023 and the following major risks to the charity have been determined as:

- Change of government;
- Economic environment;
- Increase in the cost of living.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****1. ACCOUNTING POLICIES - continued****Tangible fixed assets**

Leasehold	- 10% on cost
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Creditors and provisions

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits, usually in the form of a cash payment, to a third party. Liabilities must be measured at their settlement amount except for certain types of financial liabilities. A liability is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for goods or services it must provide.

A provision is only recognised when:

- There is present obligation at the reporting date as a result of a past event;
- It is probable that a transfer of economic benefit will be required in settlement, and
- The amount of the settlement can be estimated reliably.

Debtors

Short term debtors are measured at transaction price, less any impairment.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Bank interest receivable	72	12
	<u>72</u>	<u>12</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	54	3,830
Independent Examiner's fees	1,800	400
	<u>1,854</u>	<u>4,230</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Playgroup staff	<u>6</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	60,912
Charitable activities	
Charitable activities	10,335
Investment income	<u>12</u>
Total	<u>71,259</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	57,675
Other	<u>2,500</u>
Total	<u>60,175</u>
NET INCOME	11,084
RECONCILIATION OF FUNDS	
Total funds brought forward	15,770
TOTAL FUNDS CARRIED FORWARD	<u><u>26,854</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**7. TANGIBLE FIXED ASSETS**

	Leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022	38,255	-	-	38,255
Additions	-	520	312	832
At 31 March 2023	38,255	520	312	39,087
DEPRECIATION				
At 1 April 2022	38,255	-	-	38,255
Charge for year	-	38	16	54
At 31 March 2023	38,255	38	16	38,309
NET BOOK VALUE				
At 31 March 2023	-	482	296	778
At 31 March 2022	-	-	-	-

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	530	313

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	135	-
Social security and other taxes	-	3,715
Accrued expenses	6,437	400
	6,572	4,115

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	26,854	15,121	41,975
TOTAL FUNDS	26,854	15,121	41,975

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,602	(66,481)	15,121
TOTAL FUNDS	<u>81,602</u>	<u>(66,481)</u>	<u>15,121</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	15,770	11,084	26,854
TOTAL FUNDS	<u>15,770</u>	<u>11,084</u>	<u>26,854</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,259	(60,175)	11,084
TOTAL FUNDS	<u>71,259</u>	<u>(60,175)</u>	<u>11,084</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	15,770	26,205	41,975
TOTAL FUNDS	<u>15,770</u>	<u>26,205</u>	<u>41,975</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	152,861	(126,656)	26,205
TOTAL FUNDS	<u>152,861</u>	<u>(126,656)</u>	<u>26,205</u>

11. RELATED PARTY DISCLOSURES

There were no transactions with related parties in this or the preceding year, except with regard to reimbursement of trustees' expenses.

12. WINDING UP OR DISSOLUTION OF THE CHARITY

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to another charitable body or bodies having similar objects to the charity.

CARLTON PLAYGROUP LTD**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2023

31.3.23 31.3.22
£ £

INCOME AND ENDOWMENTS**Donations and legacies**Revenue grants from government and public
bodies

61,941 60,057

Donations and legacies

2,083 855

64,024 60,912**Investment income**

Bank interest receivable

72 12

Charitable activitiesSale of goods & services in accordance with the
Charity's objects

17,506 10,335

Total incoming resources

81,602 71,259**EXPENDITURE****Other trading activities**

Bad debts

78 -

Charitable activities

Wages

50,416 37,240

Rates and water

328 281

Professional indemnity insurance

991 921

Light and heat

3,156 1,663

Telephone & internet

911 548

Stationery and printing

535 126

Sundries

339 396

Resource costs

2,499 4,689

Training & welfare - staff

231 292

Room hire

4,800 4,800

Cleaning & waste management

759 167

Premises repairs, renewals & maintenance

600 181

Membership subscription

187 436

Equipment expenses

719 1,220

Accountancy fees other than examination or
audit fees

548 485

Leasehold

- 3,830

Fixtures and fittings

38 -

Computer equipment

16 -

67,073 57,275**Other**

Donations

30 -

Carried forward

30 -

This page does not form part of the statutory financial statements

CARLTON PLAYGROUP LTD**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2023

	31.3.23 £	31.3.22 £
Other		
Brought forward	30	-
Corporation tax (reversal)/ charge	(2,500)	2,500
	<u>(2,470)</u>	<u>2,500</u>
Support costs		
Governance costs		
Independent Examiner's fees	1,800	400
	<u>66,481</u>	<u>60,175</u>
Total resources expended		
	<u>15,121</u>	<u>11,084</u>
Net income		

This page does not form part of the statutory financial statements

CARLTON PLAYGROUP LIMITED

England & Wales - Charity number 1146118

Accounts

Company Registration Number: 07934459
The Charity Registration Number is: 1146118

Carlton Playgroup Limited
Report and Accounts
31 March 2022



Report and Accounts for the year ended 31 March 2022

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Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and Administrative Details

The Charity Name

The legal name of the charity is Carlton Playgroup Limited. The charity is also known by its operating name; Carlton Playgroup.

The Charity's areas operation and UK charitable registration

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1146118.

Legal Structure of the Charity

The charity is constituted as a company by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association, establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006, and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Charity's Contact Details

The principal operating address, telephone number, e-mail and web address of the charity are:

Address	The Prestbytery, St. Mary, Station Road, Carlton, Goole, SN14 9NL
Telephone	01405 949952
E-mail	536675@nyey.co.uk
Web	www.carltonplaygroup.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:

Dannika Ineson-Williams
Heather Elizabeth Palmer

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

Amy Brough
Samantha Brooks

Trustees' Annual Report for the year ended 31 March 2022

Objects & Activities of the Charity

The purposes of the charity as set out in its governing document

The charity serves the Carlton district near Selby and Goole. The objects of the charity are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups. The charity offers appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for, and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of their race, culture, religion, means or ability.

The main activities undertaken in relation to those purposes during the year

The charity encourages the study of the needs of children and their families and promotes public interest in the recognition of such needs in the local area. It also aims to promote and adhere to the aims of the Pre-school Learning Alliance.

The charity provides affordable playgroup sessions on five mornings and afternoons. Various structured activities including, arts, crafting, role-playing, exploring different materials and story time, are offered in conjunction with activities planned in response to the children's interests. Necessary skills are developed through monitored bathroom training and meal times. Sessions open to the family and the wider community are held periodically throughout the year.

The main activities undertaken during the year to further the charity's purpose for the public benefit

The Trustees believe that they have complied with the Charity Commission's guidance on Public Benefit and have delivered Public Benefit during the year by virtue of the activities undertaken by the charity.

The Trustees have had regard to the Charity Commission's guidance on Public Benefit in managing the activities of the charity.

Trustees' Annual Report for the year ended 31 March 2022

The main achievements and performance of the charity during the year

The charity ran sessions for five mornings and afternoons per week for thirty registered children who were aged between two and four years old. In addition, the charity has engaged with the local primary school to establish a transition programme to prepare children for the move up to infant classes and also united for events such as Christmas, Harvest and school performances.

Fundraising activities during the year

Whilst the charity relies on grant aid from the donors identified in the accounts, whose support is valued, there have been other fundraising activities during the year.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society

The charity has provided play activities, promoted social development together with personal and educational development and preparation for entry into mainstream education. The charity believes that by providing safe childcare facilities for two to four year olds, it benefits the wider community by building an understanding of the child's place within its community. They have also forged links with the wider community by holding a joint fundraising event with the local village hall.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

New Trustees are sought from members of the Playgroup's Volunteer Committee. In addition, the charity advertises locally for committee members and trustees. A member of the committee can nominate themselves to be a Trustee and are appointed by the Playgroup's Volunteer Committee by majority vote.

Bankers	Yorkshire Bank, 16 Market Cross, Selby, YO8 4NU
Accountants	Charles & Wesley Accountancy Services Ltd, Avondale, Main Street, West Haddlesey, YO8 8QA

Trustees' Annual Report for the year ended 31 March 2022

Financial Review

The charity's financial position at year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2022 £	2021 £
Net income/expenditure	<u>11,084</u>	<u>(2,511)</u>
Unrestricted revenue funds available for the general purpose of the charity	<u>26,854</u>	<u>15,770</u>
Total Funds	<u>26,854</u>	<u>15,770</u>

Financial review of the position at the reporting date, 31 March 2022

The Trustees consider the financial performance by the charity during the year to have been satisfactory. Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves

The charity runs five morning and afternoon playgroup sessions per week. The Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to one month should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

In order to make a judgement on the amount of reserve the Trustees have considered the risks in respect of expenditure, unrestricted income and where funds can only be realised by the disposal of a fixed asset. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration.

A risk assessment has been undertaken for the year 2021-2022 and the following major risks to the charity have been determined as:

- Change of Government
- Economic Environment
- Covid-19
- Increase in the cost of living

The charity's Reserves Policy is to ensure that reserves are sufficient to cover the liabilities such as redundancy, creditors, lease commitments and provide monies to cover advance fees paid by users.

Availability and adequacy of assets of each of the funds

The Board of Trustees is satisfied that the charity's cash assets are available and adequate to fulfil its obligations.

Details of the Independent Examiner

Helen Bennett
Charles & Wesley Accountancy Services Ltd
Avondale
Main Street
West Haddlesey
YO8 8QA

Trustees' Annual Report for the year ended 31 March 2022

Statement of the Directors Trustee's 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 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016, the SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the Board is required to:

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law),
- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are responsible and prudent,
- prepare the financial statements 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 law requires that 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 charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Trustees' Annual Report for the year ended 31 March 2022

Method of preparation of accounts – Small Company provisions

The financial statements are set out on pages 10 to 14.

The financial statements have been prepared implementing the FRS 102 SORP 2015 and as amended by The Bulletin (issued February 2016, The SORP), and in accordance with the Financial Reporting Standard 102 (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

The Board of Trustees approved this report on 29th December 2022

A handwritten signature in blue ink, appearing to read 'William', is written over a faint, horizontal, wavy line.

Director and Trustee

Report of the Independent Examiner to the Trustees of Carlton Playgroup Limited on the accounts for the year ended 31 March 2022

I report to the Trustees on my examination of the financial statement of Carlton Playgroup Limited on pages 10-14 for the year ended 31 March 2022, which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1 January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued February 2016), (The SORP), published by the Charity Commission in England and Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on previously, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company Law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements are subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

- examine the financial statements of the charity under Section 145 of the Act,
- follow the applicable procedures in the directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the Charity's financial statements carried out under Section 145 of the Act. In carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an Independent Examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the Charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

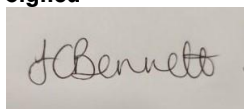
Subject to all limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that the accounts of this charitable company are not required to be

audited under Part 16 of the Companies Act 2006, this is a report in respect of an examination carried out under section 145 of the Act and accordance with directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable, and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of the Charities Act 2011,
- the financial records do not accord with those records, or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in Section 396 of the Companies Act 2006 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 prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed

A rectangular box containing a handwritten signature in cursive script that reads "H. Bennett".

Helen Bennett – Independent Examiner

Accountant

Charles and Wesley Accountancy Services Ltd
Avondale, Main Street, West Haddlesey , YO8 8QA

Carlton Playgroup Limited – Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2022, as required by the Companies Act 2006)

	SORP Ref	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & legacies	A1	35,324	-	35,324	43,576
Charitable activities	A2	35,923	-	35,923	4,836
Other trading activities	A3	-	-	-	44
Investments	A4	12	-	12	13
Total Income	A	71,259	-	71,259	48,469
Expenditure on:					
Raising funds	B1	-	-	-	-
Charitable activities	B2	57,675	-	57,675	50,980
Total Expenditure	B	57,675	-	57,675	50,980
Net income/(expenditure) for the year		13,584	-	13,584	(2,511)
Net income after transfers	A-B-C	11,084	-	11,084	(2,511)
Net movement in funds		11,084	-	11,084	(2,511)
Reconciliation of funds	E	11,084	-	11,084	(2,511)
Total funds brought forward		15,770	-	15,770	18,281
Total funds carried forward		26,854	-	26,854	15,770

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been to the balance sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required.

All activities derive from continuing operations.

	SORP Ref	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021	2021	2021
		£	£	£
Income & Endowments from:				
Donations & legacies	A1	43,576	-	43,576
Charitable activities	A2	4,836	-	4,836
Other trading activities	A3	44	-	44
Investments	A4	13	-	13
Total Income	A	48,469	-	48,469
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	50,980	-	50,980

Carlton Playgroup Limited – Statement of Financial Activities for the year ended 31 March 2022

Total Expenditure	B		50,980	-	50,980
Net income/(expenditure) for the year			(2,511)	-	(2,511)
Net income after transfers	A-B-C		(2,511)	-	(2,511)
Net movement in funds			(2,511)	-	(2,511)
Reconciliation of funds	E		(2,511)	-	(2,511)
Total funds brought forward			18,281	-	18,281
Total funds carried forward			15,770	-	15,770

All activities derive from continuing operations.

Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:

	2022		2021
	£		£
Funds generated in the year as detailed in the SOFA	11,084		(2,511)
Net resources available to fund charitable activities	11,084		(2,511)

Carlton Playgroup Limited – Statement of Financial Activities for the year ended 31 March 2022

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds		Restricted Funds		Total Funds		Prior Year Total Funds
	2022		2022		2022		2021
	£		£		£		£
Accumulated funds brought forward	15,770		-		15,770		18,281
Recognised gains and losses before transfers	11,084		-		11,084		(2,511)
Closing revenue funds	26,854		-		26,854		15,770

Summary of funds

	Unrestricted & Designated Funds		Restricted Funds		Total Funds		Prior Year Total Funds
	2022		2022		2022		2021
	£		£		£		£
Revenue accumulated funds	26,854		-		26,854		15,770

Carlton Playgroup Limited – Statement of Financial Activities for the year ended 31 March 2022

Income and expenditure account for the year ended 31 March 2022 as required by the Companies Act 2006

	2022 £	2021 £
Income		
Income from operations	71,247	48,456
Investment income	-	-
Interest receivable	12	13
Gross income in the year before exceptional items	71,259	48,469
Gross income in the year including exception items	71,259	48,469
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	53,445	46,955
Depreciation and amortisation	3,830	3,825
Fundraising costs	-	-
Governance costs	400	200
Realised losses on disposal of social investments which are programme related	-	-
Total expenditure in the year	57,675	50,980
Net income before tax in the financial year	13,584	(2,511)
Tax on surplus on ordinary activities	2,500	-
Net income after tax in the financial year	11,084	(2,511)
Retained surplus for the financial year	11,084	(2,511)

All activities derive from continuing operations.

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

Carlton Playgroup Limited – Statement of Financial Activities for the year ended 31 March 2022

Balance sheet as at 31 March 2022

	Note	SORP Ref		2022		2021
				£		£
Fixed assets		A				
Tangible assets	8	A2		-		3,830
Current assets	9	B				
Debtors		B2	313		408	
Cash at bank and in hand		B4	30,656		12,377	
Total current assets			30,969		12,785	
Creditors: amounts falling due within one year	11	C1	(4,115)		(935)	
Net current assets				26,854		11,940
Total net assets of the charity				26,854		15,770

The total net assets of the charity are funded by the funds of the charity as follows:

Unrestricted funds						
Unrestricted revenue funds	17	D3	26,854		15,770	
Designated funds			-		-	
Total charity funds				26,854		15,770

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

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 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. The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Trustee

Approved by the Board of Trustees on the 29th December 2022.

1.

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 (effective 1st January 2016) and 'FRS 102 SORP' (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended in the Bulletin issued February 2016), (The SORP), published by the Charity Commission in England and Wales (CCEW), effective January 2016, and in accordance with all applicable law in the Charity's jurisdiction of registration, except that the Charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended in the Bulletin issued February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

This Charity has decided that the accounting policies set out below, which it followed prior to The SORP, shall continue to be followed:

Risks and future assumptions

The Charity is a public benefit entity.

A risk assessment has been undertaken based on the year 2021-2022 and the major risks to the Charity are:

- Change of Government
- Economic Environment
- Covid-19
- Increase in the cost of living

Policies relating to categories of income and income recognition

Nature of Income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions, which must be met before the charity is entitled to the resources, is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity
Recognition of liabilities and expenditure

A liability, and the related expenditure is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of obligation can be measured and reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Leasehold premises 10% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits, usually in the form of a cash payment, to a third party. Liabilities must be measured at their settlement amount except for certain types of financial liabilities. A liability is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for goods or services it must provide.

A provision is only recognised when:

- There is present obligation at the reporting date as a result of a past event,
- It is probable that a transfer of economic benefit will be required in settlement, and
- The amount of the settlement can be estimated reliably.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

2. Liability to taxation

The trustees consider that the Charity satisfies the tests set out in Paragraph 1, Schedule 6 of the Finance Act 2010 for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3, Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the Charity and for no other purpose. Value Added Tax is not recoverable by the Charity and is therefore included in the relevant costs in the Statement of Financial Activities.

3. Winding up or dissolution of the Charity

If upon winding up or dissolution of the Charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the Charity.

4. Significance of financial instruments to the Charity's position

There are no significant financial instruments that may affect the Charity's position.

5. Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:		
Depreciation of owned fixed assets	3,830	3,825

6. Staff costs and emoluments

<i>Salary Costs</i>	2022	2021
	£	£
Gross salaries excluding trustees and key management personnel	37,240	38,439
Total salaries, wages and related costs	37,240	38,439
<i>Numbers of full time employees or full time equivalents</i>		
The average number of total staff employed in the year was:	7	5
The average number of part time staff employed in the year was:	7	5
The estimated full time equivalent number of all staff employed in the year was:	4	3
<i>The estimated equivalent number of full time staff deployed in different activities in the year was:</i>		
Engaged on charitable activities:	4	3
<i>The estimated full time equivalent number of all staff employed as above:</i>	4	3

Neither the Trustees nor any persons connected with them have received any remuneration from the Charity of any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7. Remuneration and payments to Trustees and persons connected with them

No Trustees or persons connected with them received any remuneration from the Charity, or any related entity.

Carlton Playgroup Limited

Notes to the Accounts for the year ended 31 March 2022

8. Tangible fixed assets

	Leasehold Land & buildings	Plant & Machinery	Motor Vehicles	Total
Cost	£	£	£	£
As at 1 April 2021	38,255	-	-	38,255
As at 31 March 2022	38,255	-	-	38,255
Depreciation				
As at 1 April 2021	34,425	-	-	34,425
Charge for the year	3,830	-	-	3,830
As at 31 March 2021	38,255	-	-	38,255
Net book value				
As at 31 March 2022	-	-	-	-
As at 31 March 2021	3,830	-	-	3,830

9. Debtors

	2022	2021
	£	£
Trade debtors	313	408
Prepayments and accrued income	-	-
Other debtors	-	-
	313	408

10. Contingent asset

	2022	2021
	£	£
There were no contingent assets in the reporting period	-	-

Carlton Playgroup Limited

Notes to the Accounts for the year ended 31 March 2022

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors		-
Accruals	400	200
PAYE, NIC, VAT and other taxes	3,715	735
	<u>4,115</u>	<u>935</u>

12. Loans to Trustees included in debtors

There were no loans to Trustees at any time in the reporting year.

13. Guarantees made by the Charity on behalf of Trustees

There were no guarantees made by the Charity on behalf of the Trustees at anytime in the reporting year.

14. Income and Expenditure account summary

	2022	2021
	£	£
As at 1 April 2021	15,770	18,281
Surplus/(loss) after tax for the year	11,084	(2,511)
As at 31 March 2022	<u>26,854</u>	<u>15,770</u>

15. No related party transactions

There were no transactions with related parties in the year, except with regard to Trustees' expenses.

16. Particulars of how particular funds are represented by assets and liabilities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
As at 31 March 2022				
Tangible fixed assets	-	-	-	-
Current assets	30,969	-	-	30,969
Current liabilities	(4,115)	-	-	(4,115)
	<u>26,854</u>	<u>-</u>	<u>-</u>	<u>26,854</u>
As at 1 April 2021				
Tangible fixed assets	3,830	-	-	3,830
Current assets	12,785	-	-	12,785
Current liabilities	(935)	-	-	(935)
	<u>15,770</u>	<u>-</u>	<u>-</u>	<u>15,770</u>

17. Change in total funds over the year as shown in Note 16, analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfer between funds in 2022	Funds carried forward as at 2022
	£	See Note 18 £	See Note 0 £	£
Unrestricted and designated funds:				
Unrestricted revenue funds	15,770	11,084	-	26,854
Total unrestricted and designated funds	<u>15,770</u>	<u>11,084</u>	<u>-</u>	<u>26,854</u>
Total Charity funds	<u>15,770</u>	<u>11,084</u>	<u>-</u>	<u>26,854</u>

18. Analysis of movement of funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in Funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:				
Unrestricted revenue funds	71,259	60,175	-	11,084

19. The purposes for which the funds as detailed in Note 17 are held by the Charity are:

Unrestricted and designated funds:

Unrestricted Revenue Funds	These funds are held for the meeting of the objectives of the Charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
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20. Ultimate controlling party

The Charity is under the control of its legal members.

Every member of the Charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up, while he or she is a member, or within one year after he or she ceases to be a member

Carlton Playgroup Limited – Notes to the accounts for the year ended 31 March 2022

This analysis is classified by conventional nominal descriptions and not by activity

21. Donations and Legacies

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Revenue grants from government and public bodies				
North Yorkshire County Council	34,469	-	34,469	29,654
Total public sector revenue grants	34,469	-	34,469	29,654
Total donations and legacies	855	-	855	13,475

22. Income from charitable activities – Trading Activities

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Primary purpose & ancillary trading				
Sale of goods & services in accordance with the Charity's objects	35,923	-	35,923	4,836
Total primary purpose & ancillary trading	35,923	-	35,923	4,836

23. Total income from charitable activities

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Total income from charitable trading	-	-	-	-
Total from charitable activities	-	-	-	-

24. Income from other, non-charitable, trading activities

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Income from fundraising activities	-	-	-	44
Total from other activities	-	-	-	44

25. Investment income

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Bank Interest receivable	12	-	12	13
Total investment income	12	-	12	13

26. Expenditure on charitable activities – direct spending

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Gross wages & salaries –charitable activities	37,240	-	37,240	38,439
Marketing & advertising of charitable services	-	-	-	-
Resource costs	4,689	-	4,689	358
Professional indemnity insurance	921	-	921	847
Total direct spending	42,850	-	42,850	39,644

27. Support costs for charitable activities

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Employee costs not included in direct costs				
Training & welfare - staff	292	-	-	-
Travel & subsistence - staff	-	-	-	-
Premises expenses				
Rates & water charges	281	-	281	269
Room hire	4,800	-	4,800	2,800
Light, heat & power	1,663	-	1,663	1,148
Cleaning & waste management	167	-	167	448
Premises repairs, renewals & maintenance	181	-	181	232
Administrative overheads				
Telephone, fax & internet	548	-	548	564
Stationery & printing	126	-	126	110
Membership subscription	436	-	436	214
Equipment expenses	1,220	-	1,220	772
Sundry expenses	396	-	396	329
Professional fees paid to other advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	485	-	485	425
Consultancy fees	-	-	-	-
Financial costs				
Bank charges	-	-	-	-
Depreciation & amortisation in total	3,830	-	3,830	3,825
Support costs before reallocation	14,425	-	14,425	11,136
Total support costs	14,425	-	14,425	11,136

28. Other expenditure – Governance costs

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
1				
Independent Examiner's fees	400	-	400	200
Total governance costs	400	-	400	200

29. Total charitable expenditure

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Total direct spending	42,850	-	42,850	39,644
Total support costs	14,425	-	14,425	11,136
Total governance costs	400	-	400	200
Total charitable expenditure	57,675	-	57,675	50,980

30. Expenditure on raising funds and costs of investment management

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Cost of fund raising activities	-	-	-	-
Total fund raising costs	-	-	-	-

CARLTON PLAYGROUP LIMITED

England & Wales - Charity number 1146118

Accounts

Company Registration Number: 07934459
The Charity Registration Number is: 1146118

Carlton Playgroup Limited
Report and Accounts
31 March 2021



Report and Accounts for the year ended 31 March 2021

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Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and Administrative Details

The Charity Name

The legal name of the charity is Carlton Playgroup Limited. The charity is also known by its operating name; Carlton Playgroup.

The Charity's areas operation and UK charitable registration

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1146118.

Legal Structure of the Charity

The charity is constituted as a company by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association, establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006, and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Charity's Contact Details

The principal operating address, telephone number, e-mail and web address of the charity are:

Address	The Prestbytery, St. Mary, Station Road, Carlton, Goole, SN14 9NL
Telephone	01405 949952
E-mail	536675@nyey.co.uk
Web	www.carltonplaygroup.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:

Amy Brough and Samantha Brooks.

The following persons served as Trustees during the year ended 31 March 2021:

Amy Brough and Samantha Brooks.

Trustees' Annual Report for the year ended 31 March 2021

Objects & Activities of the Charity

The purposes of the charity as set out in its governing document

The charity serves the Carlton district near Selby and Goole. The objects of the charity are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups. The charity offers appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for, and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of their race, culture, religion, means or ability.

The main activities undertaken in relation to those purposes during the year

The charity encourages the study of the needs of children and their families and promotes public interest in the recognition of such needs in the local area. It also aims to promote and adhere to the aims of the Pre-school Learning Alliance.

The charity provides affordable playgroup sessions on five mornings and afternoons. Various structured activities including, arts, crafting, role-playing, exploring different materials and story time, are offered in conjunction with activities planned in response to the children's interests. Necessary skills are developed through monitored bathroom training and meal times. Sessions open to the family and the wider community are held periodically throughout the year.

The main activities undertaken during the year to further the charity's purpose for the public benefit

The Trustees believe that they have complied with the Charity Commission's guidance on Public Benefit and have delivered Public Benefit during the year by virtue of the activities undertaken by the charity.

The Trustees have had regard to the Charity Commission's guidance on Public Benefit in managing the activities of the charity.

Trustees' Annual Report for the year ended 31 March 2021

The main achievements and performance of the charity during the year

The charity ran sessions for five mornings and afternoons per week for twenty- three registered children who were aged between two and four years old. In addition, the charity has engaged with the local primary school to establish a transition programme to prepare children for the move up to infant classes and also united for events such as Christmas, Harvest and school performances.

Fundraising activities during the year

Whilst the charity relies on grant aid from the donors identified in the accounts, whose support is valued, there have been other fundraising activities during the year.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society

The charity has provided play activities, promoted social development together with personal and educational development and preparation for entry into mainstream education. The charity believes that by providing safe childcare facilities for two to four year olds, it benefits the wider community by building an understanding of the child's place within its community. They have also forged links with the wider community by holding a joint fundraising event with the local village hall.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

New Trustees are sought from members of the Playgroup's Volunteer Committee. In addition, the charity advertises locally for committee members and trustees. A member of the committee can nominate themselves to be a Trustee and are appointed by the Playgroup's Volunteer Committee by majority vote.

Bankers	Yorkshire Bank, 16 Market Cross, Selby, YO8 4NU
Accountants	Charles & Wesley Accountancy Services Ltd, Avondale, Main Street, West Haddlesey, YO8 8QA

Trustees' Annual Report for the year ended 31 March 2021

Financial Review

The charity's financial position at year ended 31 March 2021

The financial position of the charity at 31 March 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2021 £	2020 £
Net income/expenditure	<u>(2,511)</u>	<u>(2,269)</u>
Unrestricted revenue funds available for the general purpose of the charity	<u>15,770</u>	<u>18,281</u>
Total Funds	<u>15,770</u>	<u>18,281</u>

Financial review of the position at the reporting date, 31 March 2021

The Trustees consider the financial performance by the charity during the year to have been satisfactory. Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves

The charity runs five morning and afternoon playgroup sessions per week. The Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to one month should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

In order to make a judgement on the amount of reserve the Trustees have considered the risks in respect of expenditure, unrestricted income and where funds can only be realised by the disposal of a fixed asset. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration.

A risk assessment has been undertaken for the year 2020-2021 and the following major risks to the charity have been determined as:

- Change of Government
- Economic Environment
- Global Pandemic

The charity's Reserves Policy is to ensure that reserves are sufficient to cover the liabilities such as redundancy, creditors, lease commitments and provide monies to cover advance fees paid by users.

Availability and adequacy of assets of each of the funds

The Board of Trustees is satisfied that the charity's cash assets are available and adequate to fulfil its obligations.

Details of the Independent Examiner

Helen Bennett
Charles & Wesley Accountancy Services Ltd
Avondale
Main Street
West Haddlesey
YO8 8QA

Trustees' Annual Report for the year ended 31 March 2021

Statement of the Directors Trustee's 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 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016, the SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the Board is required to:

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law),
- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are responsible and prudent,
- prepare the financial statements 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 law requires that 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 charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Trustees' Annual Report for the year ended 31 March 2021

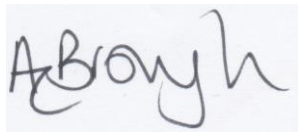
Method of preparation of accounts – Small Company provisions

The financial statements are set out on pages 10 to 14.

The financial statements have been prepared implementing the FRS 102 SORP 2015 and as amended by The Bulletin (issued February 2016, The SORP), and in accordance with the Financial Reporting Standard 102 (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

The Board of Trustees approved this report on 29/12/21.

A handwritten signature in black ink, appearing to read 'A. Brown'.

Director and Trustee

Report of the Independent Examiner to the Trustees of Carlton Playgroup Limited on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statement of Carlton Playgroup Limited on pages 11 to 15 for the year ended 31 March 2021, which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1 January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued February 2016), (The SORP), published by the Charity Commission in England and Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on previously, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company Law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements are subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

- examine the financial statements of the charity under Section 145 of the Act,
- follow the applicable procedures in the directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the Charity's financial statements carried out under Section 145 of the Act. In carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an Independent Examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the Charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to all limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that the accounts of this charitable company are not required to be

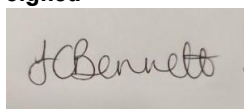
Carlton Playgroup Limited

audited under Part 16 of the Companies Act 2006, this is a report in respect of an examination carried out under section 145 of the Act and accordance with directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable, and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of the Charities Act 2011,
- the financial records do not accord with those records, or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in Section 396 of the Companies Act 2006 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 prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed

A rectangular box containing a handwritten signature in cursive script that reads "H. Bennett".

Helen Bennett – Independent Examiner

Accountant

Charles and Wesley Accountancy Services Ltd
Avondale, Main Street, West Haddlesey , YO8 8QA

Carlton Playgroup Limited – Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2021, as required by the Companies Act 2006)

	SORP Ref	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Income & Endowments from:					
Donations & legacies	A1	43,576	-	43,576	49,902
Charitable activities	A2	4,836	-	4,836	7,601
Other trading activities	A3	44	-	44	300
Investments	A4	13	-	13	10
Total Income	A	48,469	-	48,469	57,813
Expenditure on:					
Raising funds	B1	-	-	-	-
Charitable activities	B2	50,980	-	50,980	60,082
Total Expenditure	B	50,980	-	50,980	60,082
Net income/(expenditure) for the year		(2,511)	-	(2,511)	(2,269)
Net income after transfers	A-B-C	(2,511)	-	(2,511)	(2,269)
Net movement in funds		(2,511)	-	(2,511)	(2,269)
Reconciliation of funds	E	(2,511)	-	(2,511)	(2,269)
Total funds brought forward		18,281	-	18,281	20,550
Total funds carried forward		15,770	-	15,770	18,281

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been to the balance sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required.

All activities derive from continuing operations.

	SORP Ref	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2020	2020	2020
		£	£	£
Income & Endowments from:				
Donations & legacies	A1	49,902	-	49,902
Charitable activities	A2	7,601	-	7,601
Other trading activities	A3	300	-	300
Investments	A4	10	-	10
Total Income	A	57,813	-	57,813
Expenditure on:				
Raising funds	B1	-	-	-

Carlton Playgroup Limited – Statement of Financial Activities for the year ended 31 March 2021

Charitable activities	B2		60,082		-		60,082
Total Expenditure	B		60,082		-		60,082
Net income/(expenditure) for the year			(2,269)		-		(2,269)
Net income after transfers	A-B-C		(2,269)		-		(2,269)
Net movement in funds			(2,269)		-		(2,269)
Reconciliation of funds	E						
Total funds brought forward			20,550		-		20,550
Total funds carried forward			18,281		-		18,281

All activities derive from continuing operations.

Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:

	2021		2020
	£		£
Funds generated in the year as detailed in the SOFA	(2,511)		(2,269)
Net resources available to fund charitable activities	(2,511)		(2,269)

Carlton Playgroup Limited – Statement of Financial Activities for the year ended 31 March 2021

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds		Restricted Funds		Total Funds		Prior Year Total Funds
	2021		2021		2021		2020
	£		£		£		£
Accumulated funds brought forward	18,281		-		18,281		20,550
Recognised gains and losses before transfers	(2,511)		-		(2,511)		(2,269)
Closing revenue funds	15,770		-		15,770		18,281

Summary of funds

	Unrestricted & Designated Funds		Restricted Funds		Total Funds		Prior Year Total Funds
	2021		2021		2021		2020
	£		£		£		£
Revenue accumulated funds	15,770		-		15,770		18,281

Carlton Playgroup Limited – Statement of Financial Activities for the year ended 31 March 2021

Income and expenditure account for the year ended 31 March 2021 as required by the Companies Act 2006

	2021 £	2020 £
Income		
Income from operations	48,456	57,803
Investment income		
Interest receivable	13	10
Gross income in the year before exceptional items	48,469	57,813
Gross income in the year including exception items	48,469	57,813
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	46,955	55,957
Depreciation and amortisation	3,825	3,825
Fundraising costs	-	-
Governance costs	200	300
Realised losses on disposal of social investments which are programme related	-	-
Total expenditure in the year	50,980	60,082
Net income before tax in the financial year	(2,511)	(2,269)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(2,511)	(2,269)
Retained surplus for the financial year	(2,511)	(2,269)

All activities derive from continuing operations.

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

Carlton Playgroup Limited – Statement of Financial Activities for the year ended 31 March 2021

Balance sheet as at 31 March 2021

	Note	SORP Ref		2021		2020
				£		£
Fixed assets		A				
Tangible assets	8	A2		3,830		7,655
Current assets	9	B				
Debtors		B2	408		949	
Cash at bank and in hand		B4	12,377		10,185	
Total current assets			12,785		11,134	
Creditors: amounts falling due within one year	11	C1	(935)		(508)	
Net current assets				11,940		10,626
Total net assets of the charity				15,770		18,281

The total net assets of the charity are funded by the funds of the charity as follows:

Unrestricted funds						
Unrestricted revenue funds	17	D3		15,770		18,281
Designated funds						
Total charity funds						

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

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 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. The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Trustee

Approved by the Board of Trustees on the 29th December 2021.

1.

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 (effective 1st January 2016) and 'FRS 102 SORP' (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended in the Bulletin issued February 2016), (The SORP), published by the Charity Commission in England and Wales (CCEW), effective January 2016, and in accordance with all applicable law in the Charity's jurisdiction of registration, except that the Charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended in the Bulletin issued February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

This Charity has decided that the accounting policies set out below, which it followed prior to The SORP, shall continue to be followed:

Risks and future assumptions

The Charity is a public benefit entity.

A risk assessment has been undertaken based on the year 2020-2021 and the major risks to the Charity are:

- Change of Government
- Economic Environment
- Global Pandemic

Policies relating to categories of income and income recognition

Nature of Income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions, which must be met before the charity is entitled to the resources, is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenditure

A liability, and the related expenditure is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of obligation can be measured and reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Leasehold premises 10% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits, usually in the form of a cash payment, to a third party. Liabilities must be measured at their settlement amount except for certain types of financial liabilities. A liability is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for goods or services it must provide.

A provision is only recognised when:

- There is present obligation at the reporting date as a result of a past event,
- It is probable that a transfer of economic benefit will be required in settlement, and
- The amount of the settlement can be estimated reliably.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

2. Liability to taxation

The trustees consider that the Charity satisfies the tests set out in Paragraph 1, Schedule 6 of the Finance Act 2010 for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3, Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the Charity and for no other purpose. Value Added Tax is not recoverable by the Charity and is therefore included in the relevant costs in the Statement of Financial Activities.

3. Winding up or dissolution of the Charity

If upon winding up or dissolution of the Charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the Charity.

4. Significance of financial instruments to the Charity's position

There are no significant financial instruments that may affect the Charity's position.

5. Net surplus before tax in the financial year

	2021		2020
	£		£
The net surplus before tax in the financial year is stated after charging:			
Depreciation of owned fixed assets	3,825		3,825

6. Staff costs and emoluments

<i>Salary Costs</i>	2021		2020
	£		£
Gross salaries excluding trustees and key management personnel	38,439		43,813
Total salaries, wages and related costs	38,439		43,813
<i>Numbers of full time employees or full time equivalents</i>			
The average number of total staff employed in the year was:	5		7
The average number of part time staff employed in the year was:	5		7
The estimated full time equivalent number of all staff employed in the year was:	3		4
<i>The estimated equivalent number of full time staff deployed in different activities in the year was:</i>			
Engaged on charitable activities:	3		4
<i>The estimated full time equivalent number of all staff employed as above:</i>	3		4

Neither the Trustees nor any persons connected with them have received any remuneration from the Charity of any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7. Remuneration and payments to Trustees and persons connected with them

No Trustees or persons connected with them received any remuneration from the Charity, or any related entity.

8. Tangible fixed assets

	Leasehold Land & buildings	Plant & Machinery	Motor Vehicles	Total
Cost	£	£	£	£
As at 1 April 2020	38,255	-	-	38,255
As at 31 March 2021	38,255	-	-	38,255
Depreciation				
As at 1 April 2020	30,600	-	-	30,600
Charge for the year	3,825	-	-	3,825
As at 31 March 2020	34,425	-	-	34,425
Net book value				
As at 31 March 2021	3,830	-	-	3,830
As at 31 March 2020	7,655	-	-	7,655

9. Debtors

	2021	2020
	£	£
Trade debtors	408	949
Prepayments and accrued income	-	-
Other debtors	-	-
	408	949

10. Contingent asset

	2021	2020
	£	£
There were no contingent assets in the reporting period	-	-

Carlton Playgroup Limited

Notes to the Accounts for the year ended 31 March 2020

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors		-
Accruals	200	300
PAYE, NIC, VAT and other taxes	735	208
	<u>935</u>	<u>508</u>

12. Loans to Trustees included in debtors

There were no loans to Trustees at any time in the reporting year.

13. Guarantees made by the Charity on behalf of Trustees

There were no guarantees made by the Charity on behalf of the Trustees at anytime in the reporting year.

14. Income and Expenditure account summary

	2021	2020
	£	£
As at 1 April 2020	18,281	20,550
Surplus/(loss) after tax for the year	(2,511)	(2,269)
As at 31 March 2021	<u>15,770</u>	<u>18,281</u>

15. No related party transactions

There were no transactions with related parties in the year, except with regard to Trustees' expenses.

16. Particulars of how particular funds are represented by assets and liabilities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
As at 31 March 2021				
Tangible fixed assets	3,830	-	-	3,830
Current assets	12,785	-	-	12,785
Current liabilities	(935)	-	-	(935)
	<u>15,770</u>	<u>-</u>	<u>-</u>	<u>15,770</u>
As at 1 April 2020				
Tangible fixed assets	7,655	-	-	7,655
Current assets	11,134	-	-	11,134
Current liabilities	(508)	-	-	(508)
	<u>18,281</u>	<u>-</u>	<u>-</u>	<u>18,281</u>

17. Change in total funds over the year as shown in Note 16, analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfer between funds in 2021	Funds carried forward as at 2021
	£	See Note 18 £	See Note 0 £	£
Unrestricted and designated funds:				
Unrestricted revenue funds	18,281	(2,511)	-	15,770
Total unrestricted and designated funds	<u>18,281</u>	<u>(2,511)</u>	<u>-</u>	<u>15,770</u>
Total Charity funds	<u>18,281</u>	<u>(2,511)</u>	<u>-</u>	<u>15,770</u>

18. Analysis of movement of funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in Funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:				
Unrestricted revenue funds	48,469	50,980	-	(2,511)

19. The purposes for which the funds as detailed in Note 17 are held by the Charity are:

Unrestricted and designated funds:

Unrestricted Revenue Funds	These funds are held for the meeting of the objectives of the Charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
----------------------------	---

20. Ultimate controlling party

The Charity is under the control of its legal members.

Every member of the Charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up, while he or she is a member, or within one year after he or she ceases to be a member

This analysis is classified by conventional nominal descriptions and not by activity

21. Donations and Legacies

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds 2021	Prior Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Revenue grants from government and public bodies				
North Yorkshire County Council	43,576	-	43,576	49,902
Total public sector revenue grants	43,576	-	43,576	49,902
Total donations and legacies	43,576	-	43,576	49,902

22. Income from charitable activities – Trading Activities

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds 2021	Prior Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Primary purpose & ancillary trading				
Sale of goods & services in accordance with the Charity's objects	4,836	-	4,836	7,601
Total primary purpose & ancillary trading	4,836	-	4,836	7,601

23. Total income from charitable activities

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds 2021	Prior Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Total income from charitable trading	4,836	-	4,836	7,601
Total from charitable activities	4,836	-	4,836	7,601

24. Income from other, non-charitable, trading activities

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds 2021	Prior Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Income from fundraising activities	44	-	44	300
Total from other activities	44	-	44	300

25. Investment income

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds 2021	Prior Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Bank Interest receivable	13	-	13	10
Total investment income	13	-	13	10

26. Expenditure on charitable activities – direct spending

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Gross wages & salaries –charitable activities	38,439	-	38,439	43,813
Marketing & advertising of charitable services	-	-	-	251
Resource costs	358	-	358	789
Professional indemnity insurance	847	-	847	807
Total direct spending	39644	-	39,644	45,660

27. Support costs for charitable activities

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Employee costs not included in direct costs				
Training & welfare - staff	-	-	-	-
Travel & subsistence - staff	-	-	-	-
Premises expenses				
Rates & water charges	269	-	269	561
Room hire	2,800	-	2,800	4,400
Light, heat & power	1,148	-	1,148	920
Cleaning & waste management	448	-	448	621
Premises repairs, renewals & maintenance	232	-	232	703
Administrative overheads				
Telephone, fax & internet	564	-	564	1,145
Stationery & printing	110	-	110	216
Membership subscription	214	-	214	78
Equipment expenses	772	-	772	-
Sundry expenses	329	-	329	771
Professional fees paid to other advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	425	-	425	866
Consultancy fees	-	-	-	16
Financial costs				
Bank charges	-	-	-	-
Depreciation & amortisation in total	3,825	-	3,825	3,825
Support costs before reallocation	11,136	-	11,136	14,122
Total support costs	11,136	-	11,136	14,122

28. Other expenditure – Governance costs

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	200	-	200	300
Total governance costs	200	-	200	300

29. Total charitable expenditure

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Total direct spending	39,644	-	39,644	45,660
Total support costs	11,136	-	11,136	14,122
Total governance costs	200	-	200	300
Total charitable expenditure	50,980	-	50,980	60,082

30. Expenditure on raising funds and costs of investment management

		Current Year Unrestricted Funds		Current Year Restricted Funds		Current Year Total Funds		Prior Year Total Funds
		2021		2021		2021		2020
		£		£		£		£
Cost of fund raising activities		-		-		-		-
Total fund raising costs		-		-		-		-