

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

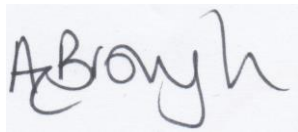
Method of preparation of accounts – Small Company provisions

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. Brayh'.

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

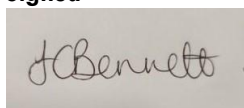
Carlton Playgroup Limited

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 dark ink. The signature appears to read '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.

Carlton Playgroup Limited

Notes to the Accounts for the year ended 31 March 2020

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.
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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

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		-		-		-		-