

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

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

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
		<hr/> 47,769	<hr/> 30,969
CREDITORS			
Amounts falling due within one year	9	(6,572)	(4,115)
		<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 41,197	<hr/> 26,854
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 41,975	<hr/> 26,854
NET ASSETS		<hr/> <hr/> 41,975	<hr/> <hr/> 26,854
FUNDS	10		
Unrestricted funds		<hr/> 41,975	<hr/> 26,854
TOTAL FUNDS		<hr/> <hr/> 41,975	<hr/> <hr/> 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
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	38,255	520	312	39,087
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2022	38,255	-	-	38,255
Charge for year	-	38	16	54
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	38,255	38	16	38,309
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2023	-	482	296	778
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	530	313
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	6,572	4,115
	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	26,854	15,121	41,975
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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