

ALNE PRE-SCHOOL PLAY GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

Company Registration No. 08056940 (England and Wales)

Charity Registration No. 1147197

ALNE PRE-SCHOOL PLAY GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|--|
| Trustees | Mrs Dawn Grainger Mrs Nicola Morris Mrs Hannah Corner Mr Chris Chapman |
| Secretary | Dr L J Patel |
| Charity number | 1147197 |
| Company number | 08056940 |
| Principal address | Alne Pre-school Playgroup Alne Primary School Main Steet Alne YO61 1RT |
| Registered office | Alne Primary School Main Street Alne York YO61 1RT |
| Independent examiner | Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN |
| Bankers | HSBC Bank plc Market Place Easingwold York YO61 3AA |

ALNE PRE-SCHOOL PLAY GROUP

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ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report and financial statements for the year ended 31 August 2021.

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 charity's [governing document], the Companies Act 2006 and "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

We care for and educate children from Alne and surrounding villages from 2 years old until they start primary school. Our aim is to encourage the development and education of these children through play in a safe, stimulating environment; developing their ability to co-operate and share; teaching them to treat others with kindness and respect; encouraging them to become independent learners, to make friends and to have fun. We are open to all and welcome children with special learning needs or physical disabilities.

Since moving into our new building in April 2013 we have been able to expand our activities to include a breakfast club and an after school club, both of which are open to children up to 11 years.

We have also been able to extend our opening hours and we are now open Mondays to Fridays from 8.00am to 6.00pm. During the school holidays we are also open to children up to 11 years old on the days that Kool Club does not offer any holiday provision at Alne Primary School.

Outwood Primary Academy no longer offers any afterschool or holiday club. Alne Preschool playgroup now provides a full afterschool facility up to 11 years old during term time, Monday to Friday and more places are available during the school holidays.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the January 2021 lockdown, the preschool remained open to all children. Some children temporarily stayed away for family reasons but re-joined once the schools reopened to all children at Easter. We ceased to use furlough to support paying staff and instead looked at staffing levels and rotas. No staff were made redundant.

This was a much better year financially with no enforced closures due to the covid pandemic, addressing staffing levels and starting to raise money through fundraising and local grants.

Financial review

Incoming resources for the year were £119,783 including fees received of £112,817, fundraising income of £2,211 and investment income of £4.

Reserves Policy:

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that would cover our operating costs for one school term. This is currently approximately £25,000. This target was achieved this year with general unrestricted funds being £52,241 at the year end.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Plans for future periods

The Preschool setting has agreed to take the provision of after school and holiday club from the Outwood Primary Academy Alne. This will increase revenue across the year.

The Grants money awarded to the preschool will be used to upgrade the outside play area with new toys, bikes and play equipment. There will also be a watermill, water play wall purchased and installed thanks to the locality budget grant of £708.

Structure, governance and management

The charity is a company limited by guarantee governed by its articles of association.

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:

Mrs Dawn Grainger

Mrs Nicola Morris

Mrs Hannah Corner

Mrs Roharna Vitty

Mr Chris Chapman

(Resigned 3 October 2020)

Trustees are appointed or reappointed annually at the Annual General Meeting held in February.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Alne Pre-school Playgroup is managed by a voluntary committee of parents/carers and individuals who support the aims and objectives of the group. We have six members of staff comprising a Manager, one Deputy Manager and four Pre-school Playgroup Assistants. We are members of the Pre-school Learning Alliance and are registered with and regularly inspected by Ofsted. We follow the Early Years Foundation Stage (EYFS) which is the statutory framework that sets the standards that all Early Years providers must meet.

The trustees' report was approved by the Board of Trustees.

.....
Mrs Nicola Morris

Trustee

Dated:

ALNE PRE-SCHOOL PLAY GROUP
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ALNE PRE-SCHOOL PLAY GROUP

I report to the trustees on my examination of the financial statements of Alne Pre-school Play Group (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the charity (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 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 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 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 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 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 financial statements to be reached.

Hunter Gee Holroyd

Nigel Atkinson FCA
Club Chambers
Museum Street
York
YO1 7DN

Dated:

ALNE PRE-SCHOOL PLAY GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2021

| | | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Notes | | | | | | | |
| <u>Income and endowments from:</u> | | | | | | | |
| Voluntary income | 2 | - | 2,235 | 2,235 | - | 500 | 500 |
| Charitable activities | 3 | 112,817 | - | 112,817 | 101,402 | - | 101,402 |
| Other trading activities | 4 | 2,211 | - | 2,211 | 676 | - | 676 |
| Investments | 5 | 4 | - | 4 | 85 | - | 85 |
| Other income | 6 | 2,516 | - | 2,516 | 2,692 | - | 2,692 |
| Total income | | 117,548 | 2,235 | 119,783 | 104,855 | 500 | 105,355 |
| <u>Expenditure on:</u> | | | | | | | |
| Raising funds | 7 | 216 | - | 216 | 245 | - | 245 |
| Charitable activities | 8 | 114,579 | 250 | 114,829 | 116,864 | 250 | 117,114 |
| Total resources expended | | 114,795 | 250 | 115,045 | 117,109 | 250 | 117,359 |
| Net income/(expenditure) for the year/ Net movement in funds | | 2,753 | 1,985 | 4,738 | (12,254) | 250 | (12,004) |
| Fund balances at 1 September 2020 | | 190,984 | 250 | 191,234 | 203,238 | - | 203,238 |
| Fund balances at 31 August 2021 | | 193,737 | 2,235 | 195,972 | 190,984 | 250 | 191,234 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ALNE PRE-SCHOOL PLAY GROUP

BALANCE SHEET AS AT 31 AUGUST 2021

| | Notes | 2021 £ | £ | 2020 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 12 | | 141,496 | | 144,909 |
| Current assets | | | | | |
| Debtors | 13 | 402 | | 1,600 | |
| Cash at bank and in hand | | 55,984 | | 47,557 | |
| | | <u>56,386</u> | | <u>49,157</u> | |
| Creditors: amounts falling due within one year | 14 | <u>(1,910)</u> | | <u>(2,832)</u> | |
| Net current assets | | | 54,476 | | 46,325 |
| Total assets less current liabilities | | | <u>195,972</u> | | <u>191,234</u> |
| Income funds | | | | | |
| Restricted funds | 15 | | 2,235 | | 250 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 16 | 141,496 | | 144,909 | |
| General unrestricted funds | | <u>52,241</u> | | <u>46,075</u> | |
| | | | 193,737 | | 190,984 |
| | | | <u>195,972</u> | | <u>191,234</u> |

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 August 2021.

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

.....
Mrs Nicola Morris
Trustee

Company Registration No. 08056940

ALNE PRE-SCHOOL PLAY GROUP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Company information

Alne Pre-school Play Group is a private company limited by guarantee incorporated in England and Wales. The registered office is Alne Primary School, Main Street, Alne, York, YO61 1RT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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 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 charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Fees received are accounted for on a receipts basis.

Cash donations are recognised on receipt. Other donations are recognised once the charity 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.

Income from fundraising events is included when a specific fund raising event has been held.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services. Costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource and are all allocated directly to a particular activity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including costs of the independent examination.

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:

| | |
|----------|------------------|
| Building | 2% straight line |
|----------|------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Voluntary income

| | Restricted funds | Restricted funds |
|---------------------------------------|------------------|------------------|
| | 2021 | 2020 |
| | £ | £ |
| Grants receivable for core activities | 2,235 | 500 |

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

3 Charitable activities

| | Fees - NYCC 2021 £ | Fees - NYCC 2020 £ |
|---------------|---------------------------------------|---------------------------------------|
| Fees received | 112,817 | 101,402 |

4 Other trading activities

| | Unrestricted funds 2021 £ | Unrestricted funds 2020 £ |
|--------------------|---|---|
| Fundraising events | 2,211 | 676 |

5 Investments

| | Unrestricted funds 2021 £ | Unrestricted funds 2020 £ |
|---------------------|---|---|
| Interest receivable | 4 | 85 |

6 Other income

| | Unrestricted funds 2021 £ | Total 2020 £ |
|-----------------------|---|----------------------------------|
| Furlough claim grants | 2,516 | 2,692 |

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

7 Raising funds

| | Unrestricted funds | Unrestricted funds |
|----------------------------------|--------------------|--------------------|
| | 2021 | 2020 |
| | £ | £ |
| <u>Fundraising and publicity</u> | | |
| Staging fundraising events | 216 | 245 |
| | <u>216</u> | <u>245</u> |

8 Charitable activities

| | Playgroup activities | Playgroup activities |
|--|----------------------|----------------------|
| | 2021 | 2020 |
| | £ | £ |
| Staff costs | 90,453 | 93,364 |
| Depreciation and impairment | 3,413 | 3,413 |
| Equipment | 704 | 1,623 |
| Rent | (375) | 500 |
| PLA membership/insurance | 1,116 | 1,116 |
| Postage and stationery | 200 | 169 |
| Telephone | 386 | 360 |
| Refreshments | 5,038 | 6,486 |
| Ofsted | 220 | 220 |
| Licences | 103 | 20 |
| Electricity and water | 4,212 | 3,113 |
| Professional fees | 1,062 | 1,096 |
| Council tax | 53 | 505 |
| Sundry expenses | 1,647 | 1,086 |
| Repairs | 972 | 1,609 |
| Bad debts | 364 | - |
| | <u>109,568</u> | <u>114,680</u> |
| Share of governance costs (see note 9) | 5,261 | 2,434 |
| | <u>114,829</u> | <u>117,114</u> |
| Analysis by fund | | |
| Unrestricted funds | 114,579 | 116,864 |
| Restricted funds | 250 | 250 |
| | <u>114,829</u> | <u>117,114</u> |

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

9 Support costs

| | Support costs £ | Governance costs £ | 2021 £ | 2020 £ | Basis of allocation |
|----------------------------|--------------------|-----------------------|-----------|-----------|---------------------|
| Accountancy | - | 1,506 | 1,506 | 1,428 | Governance |
| Bookkeeping and Sage costs | - | 3,755 | 3,755 | 1,006 | Governance |
| | - | 5,261 | 5,261 | 2,434 | |
| Analysed between: | | | | | |
| Charitable activities | - | 5,261 | 5,261 | 2,434 | |

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year or were reimbursed any expenses.

11 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2021 Number | 2020 Number |
|---------------------------|----------------|----------------|
| Education and development | 6 | 6 |

Employment costs

| | 2021 £ | 2020 £ |
|--------------------|-----------|-----------|
| Wages and salaries | 90,453 | 93,364 |

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

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

12 Tangible fixed assets

| | Building £ |
|------------------------------------|---------------|
| Cost | |
| At 1 September 2020 | 170,647 |
| At 31 August 2021 | 170,647 |
| Depreciation and impairment | |
| At 1 September 2020 | 25,738 |
| Depreciation charged in the year | 3,413 |
| At 31 August 2021 | 29,151 |
| Carrying amount | |
| At 31 August 2021 | 141,496 |
| At 31 August 2020 | 144,909 |

13 Debtors

| | 2021 £ | 2020 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Trade debtors | 402 | - |
| Prepayments and accrued income | - | 1,600 |
| | 402 | 1,600 |

14 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------|-----------|-----------|
| Trade creditors | 29 | 9 |
| Accruals and deferred income | 1,881 | 2,823 |
| | 1,910 | 2,832 |

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | Movement in funds | | |
|---------------------|--------------------|--------------------|-----------------------------|--------------------|--------------------|---------------------------|
| | Incoming resources | Resources expended | Balance at 1 September 2020 | Incoming resources | Resources expended | Balance at 31 August 2021 |
| | £ | £ | £ | £ | £ | £ |
| Breakfast Clubs | 500 | (250) | 250 | - | (250) | - |
| Co-op grant funding | - | - | - | 1,527 | - | 1,527 |
| NYCC grant funding | - | - | - | 708 | - | 708 |
| | <u>500</u> | <u>(250)</u> | <u>250</u> | <u>2,235</u> | <u>(250)</u> | <u>2,235</u> |

The Breakfast Clubs fund reflects a Groundworks grant towards costs in running the clubs.

Co-op Grant to be used to purchase new outside play equipment, mud kitchen, raised planting for growing fruit and vegetables. New rain water collection butts will be installed.

NYCC Locality budget grant of £708 for the purpose of a water mill wall for water play.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Balance at 1 September 2019 | Resources expended | Transfers | Balance at 1 September 2020 | Resources expended | Balance at 31 August 2021 |
|--------------------------|-----------------------------|--------------------|--------------|-----------------------------|--------------------|---------------------------|
| | £ | £ | £ | £ | £ | £ |
| Playgroup buildings fund | 139,322 | (3,413) | 9,000 | 144,909 | (3,413) | 141,496 |
| | <u>139,322</u> | <u>(3,413)</u> | <u>9,000</u> | <u>144,909</u> | <u>(3,413)</u> | <u>141,496</u> |

The designated building fund reflects the cost of the playgroup buildings less depreciation charged.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

17 Analysis of net assets between funds

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 August 2021 are represented by: | | | | | | |
| Tangible assets | 141,496 | - | 141,496 | 144,909 | - | 144,909 |
| Current assets/ (liabilities) | 52,241 | 2,235 | 54,476 | 46,075 | 250 | 46,325 |
| | <u>193,737</u> | <u>2,235</u> | <u>195,972</u> | <u>190,984</u> | <u>250</u> | <u>191,234</u> |

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).