

Chesterton Playgroup

Year ended 31 July 2022

Corporation Tax computations

Chesterton Playgroup

Year ended 31 July 2022

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Chesterton Playgroup

Year ended 31 July 2022

A1: Total profits computation

	£	£
UK net trading profit		0
Profits before qualifying charitable donations and group relief		<u>0</u>
Profits chargeable to corporation tax		<u>0</u>

Chesterton Playgroup

Year ended 31 July 2022

A2: Tax liability calculation

£

Chesterton Playgroup

Year ended 31 July 2022

B11: Tax liability and Tax (payments)/refunds

Tax liability	£
Net corporation tax payable	0.00
Tax on loans to participators	<u>0.00</u>
Total corporation tax payable	<u>0.00</u>

Tax payable, tax payments and tax refunds

	Date	Tax payable	(Paid)/ refunded	Balance
		£	£	£
Tax payable	01/05/2023	0.00		
		<u>0.00</u>	<u>(0.00)</u>	<u>0.00</u>



Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Chesterton Playgroup									
2	Company registration number	0 8 4 7 4 0 5 3									
3	Tax reference	7 1 9 1 7 1 7 9 3 8									
4	Type of company	<input type="checkbox"/> 8									

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below			
5	NI trading activity <input type="checkbox"/>	6	SME <input type="checkbox"/>
7	NI employer <input type="checkbox"/>	8	Special circumstances <input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below			
30	from DD MM YYYY	35	to DD MM YYYY
0 1 0 8 2 0 2 1		3 1 0 7 2 0 2 2	
Put an 'X' in the appropriate boxes below			
40	A repayment is due for this return period	<input type="checkbox"/>	
45	Claim or relief affecting an earlier period	<input type="checkbox"/>	
50	Making more than one return for this company now	<input type="checkbox"/>	
55	This return contains estimated figures	<input type="checkbox"/>	
60	Company part of a group that is not small	<input type="checkbox"/>	
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>	
Transfer pricing			
70	Compensating adjustment claimed	<input type="checkbox"/>	
75	Company qualifies for SME exemption	<input type="checkbox"/>	

Accounts and computations		
80	I attach accounts and computations for the period to which this return relates	<input checked="" type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>
90	If you are not attaching the accounts and computations, explain why	<input type="checkbox"/>
Supplementary pages enclosed		
95	Loans and arrangements to participators by close companies - form CT600A	<input type="checkbox"/>
100	Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches - form CT600B	<input type="checkbox"/>
105	Group and consortium - form CT600C	<input type="checkbox"/>
110	Insurance - form CT600D	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - form CT600E	<input checked="" type="checkbox"/>
120	Tonnage tax - form CT600F	<input type="checkbox"/>
125	Northern Ireland - form CT600G	<input type="checkbox"/>
130	Cross-border royalties - form CT600H	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - form CT600I	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - form CT600J	<input type="checkbox"/>
141	Restitution tax - form CT600K	<input type="checkbox"/>
142	Research and Development - form CT600L	<input type="checkbox"/>
143	Freeports - form CT600M	<input type="checkbox"/>

Turnover

Income

155	Trading profits	£											0	.	0	0
160	Trading losses brought forward set against trading profits	£												.	0	0
165	Net trading profits – box 155 minus box 160	£											0	.	0	0
170	Bank, building society or other interest, and profits from non-trading loan relationships	£												.	0	0
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period															

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	£														•	0	0
180	Non-exempt dividends or distributions from non-UK resident companies	£														•	0	0
185	Income from which Income Tax has been deducted	£														•	0	0
190	Income from a property business	£														•	0	0
195	Non-trading gains on intangible fixed assets	£														•	0	0
200	Tonnage tax profits	£														•	0	0
205	Income not falling under any other heading	£														•	0	0

Chargeable gains

210	Gross chargeable gains	£														•	0	0
215	Allowable losses including losses brought forward	£														•	0	0
220	Net chargeable gains - box 210 minus box 215	£														•	0	0

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	£														•	0	0
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	£														•	0	0
235	Profits before other deductions and reliefs - net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230	£														•	0	0

Deductions and reliefs

240	Losses on unquoted shares	£														•	0	0
245	Management expenses	£														•	0	0
250	UK property business losses for this or previous accounting period	£														•	0	0
255	Capital allowances for the purposes of management of the business	£														•	0	0
260	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)	£														•	0	0

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	£														•	0	0
265	Non-trading losses on intangible fixed assets	£														•	0	0
275	Total trading losses of this or a later accounting period	£														•	0	0
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275																	
285	Trading losses carried forward and claimed against total profits	£														•	0	0
290	Non-trade capital allowances	£														•	0	0
295	Total of deductions and reliefs - total of boxes 240 to 275, 285 and 290	£														•	0	0
300	Profits before qualifying donations and group relief - box 235 minus box 295	£													0	•	0	0
305	Qualifying donations	£														•	0	0
310	Group relief	£														•	0	0
312	Group relief for carried forward losses	£														•	0	0
315	Profits chargeable to Corporation Tax - box 300 minus boxes 305, 310 and 312	£													0	•	0	0
320	Ring fence profits included	£														•	0	0
325	Northern Ireland profits included	£														•	0	0

Tax calculation

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax	
330		335	£		340		345	£
		350	£		355		360	£
		365	£		370		375	£
380		385	£		390		395	£
		400	£		405		410	£
		415	£		420		425	£

Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425

Marginal relief for ring fence trades

Corporation Tax chargeable - box 430 minus box 435

445	Community Investment Tax Relief	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
450	Double Taxation Relief	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
455	Put an 'X' in box 455 if box 450 includes an underlying rate relief claim	<input type="checkbox"/>
460	Put an 'X' in box 460 if box 450 includes an amount carried back from a later period	<input type="checkbox"/>
465	Advance Corporation Tax	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
470	Total reliefs and deduction in terms of tax - total of boxes 445, 450 and 465	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

471	Coronavirus Job Retention Scheme (CJRS) received	£											0	•	0	0
472	CJRS entitlement	£												•		
473	CJRS overpayment already assessed or voluntary disclosed	£												•		
474	Other coronavirus overpayments	£												•		

475	Net Corporation Tax liability – box 440 minus box 470	£														.			
480	Tax payable on loans and arrangements to participators	£														.			
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A																		
490	Controlled Foreign Companies (CFC) tax payable	£														.			
495	Bank levy payable	£														.			
496	Bank surcharge payable	£														.			
500	CFC tax, bank levy and bank surcharge payable – total of boxes 490, 495 and 496	£														.			
505	Supplementary charge (ring fence trades) payable	£														.			
510	Tax chargeable – total of boxes 475, 480, 500 and 505	£														.			
515	Income Tax deducted from gross income included in profits	£														.			
520	Income Tax repayable to the company	£														.			
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – box 510 minus box 515	£														.	0	0	0

Calculation of tax outstanding or overpaid - continued

526	Coronavirus support schemes overpayment now due - total of boxes 471 and 474 minus boxes 472 and 473	£																	0	0	0
527	Restitution tax	£																			
528	Self-assessment of tax payable - total of boxes 525, 526 and 527	£																	0	0	0

Tax reconciliation

530	Research and Development credit	£																			
535	(Not currently used)	£																			
540	Creative tax credit	£																			
545	Total of Research and Development credit and creative tax credit - total box 530 to 540	£																			
550	Land remediation tax credit	£																			
555	Life assurance company tax credit	£																			
560	Total land remediation and life assurance company tax credit - total box 550 and 555	£																			
565	Capital allowances first-year tax credit	£																			
570	Surplus Research and Development credits or creative tax credit payable - box 545 minus box 525	£																	0	0	0
575	Land remediation or life assurance company tax credit payable - total of boxes 545 and 560 minus boxes 525 and 570	£																			
580	Capital allowances first-year tax credit payable - boxes 545, 560 and 565 minus boxes 525, 570 and 575	£																			
585	Ring fence Corporation Tax included	£																			
586	NI Corporation Tax included	£																			
590	Ring fence supplementary charge included	£																			
595	Tax already paid (and not already repaid)	£																			
600	Tax outstanding - box 525 minus boxes 545, 560, 565 and 595	£																			
605	Tax overpaid including surplus or payable credits - total sum of boxes 545, 560, 565 and 595 minus 525	£																			

610	Group tax refunds surrendered to this company	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
615	Research and Development expenditure credits surrendered to this company	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616 Yes – goods ☐ 617 Yes – services ☐ 618 No – neither ☐

620	Franked investment income/Exempt ABGH distributions	£												.	0	0
625	Number of 51% group companies														0	
Put an 'X' in the relevant boxes, if in the period, the company:																
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations															
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations															
635	is within a group payments arrangement for the period															
640	has written down or sold intangible assets															
645	has made cross-border royalty payments															
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	£												.	0	0

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	<div style="border: 1px solid black; width: 30px; height: 30px; margin-left: auto;"></div>
655	Put an 'X' in box 655 if the claim is made by a large company	<div style="border: 1px solid black; width: 30px; height: 30px; margin-left: auto;"></div>
660	R&D enhanced expenditure	£ <div style="border: 1px solid black; display: inline-block; width: 80px; height: 30px;"></div> . <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div>
665	Creative enhanced expenditure	£ <div style="border: 1px solid black; display: inline-block; width: 80px; height: 30px;"></div> . <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div>
670	R&D and creative enhanced expenditure total box 660 and box 665	£ <div style="border: 1px solid black; display: inline-block; width: 80px; height: 30px;"></div> . <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div>
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	£ <div style="border: 1px solid black; display: inline-block; width: 80px; height: 30px;"></div> . <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div>
680	Vaccine research expenditure	£ <div style="border: 1px solid black; display: inline-block; width: 80px; height: 30px;"></div> . <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div>

[illegible]

Information about capital allowances and balancing charges

Allowances and charges in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 £	
Machinery and plant – super-deduction	691 £	692 £
Machinery and plant – special rate allowance	693 £	694 £
Machinery and plant – special rate pool	695 £	700 £
Machinery and plant – main pool	705 £	710 £
Structures and buildings	711 £	
Business premises renovation	715 £	720 £
Other allowances and charges	725 £	730 £
	Capital allowances	Disposal value
Electric charge-points	713 £	714 £
Enterprise zones	721 £	722 £
Zero emissions goods vehicles	723 £	724 £
Zero emissions cars	726 £	727 £

Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 £	
Structures and buildings	736 £	
Business premises renovation	740 £	745 £
Machinery and plant – super-deduction	741 £	742 £
Machinery and plant – special rate allowance	743 £	744 £
Other allowances and charges	750 £	755 £
	Capital allowances	Disposal value
Electric charge-points	737 £	738 £
Enterprise zones	746 £	747 £
Zero emissions goods vehicles	748 £	749 £
Zero emissions cars	751 £	752 £

760	Machinery and plant on which first year allowance is claimed	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	.	<input type="text"/>	<input type="text"/>
765	Designated environmentally friendly machinery and plant	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
770	Machinery and plant on long-life assets and integral features	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
771	Structures and buildings	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
772	Machinery and plant – super-deduction	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
773	Machinery and plant – special rate allowance	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
775	Other machinery and plant	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 £	785 £
Losses of trades carried on wholly outside the UK	790 £	
Non-trade deficits on loan relationships and derivative contracts	795 £	800 £
UK property business losses	805 £	810 £
Overseas property business losses	815 £	
Losses from miscellaneous transactions	820 £	
Capital losses	825 £	
Non-trading losses on intangible fixed assets	830 £	835 £

Amount	Maximum available for surrender as group relief
Non-trade capital allowances	840 £
Qualifying donations	845 £
Management expenses	850 £

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£													•	0	0
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£													•	0	0
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£													•	0	0

Overpayments and repayments

Small repayments

860	Do not repay sums of	£													•	0	0	or less.
Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.																		

Repayments for the period covered by this return

865	Repayment of Corporation Tax	£													•		
870	Repayment of Income Tax	£													•		
875	Payable Research and Development tax credit	£													•		
880	Payable Research and Development expenditure credit	£													•		
885	Payable creative tax credit	£													•		
890	Payable land remediation or life assurance company tax credit	£													•		
895	Payable capital allowances first-year tax credit	£													•		

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations																	
900	The following amount is to be surrendered	£													•		
Put an 'X' in the appropriate boxes below																	
the joint Notice is attached																	
or																	
will follow																	
905																	
910																	
915	Please stop repayment of the following amount until we send you the Notice	£													•		

Bank details (for a person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Payments to a person other than the company

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/>
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

Declaration

	Declaration I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief. I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.
975	Name C Massey
980	Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
985	Status Trustee

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.


For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name (name of charity or CASC)	Chesterton Playgroup
E2	Tax reference	7 1 9 1 7 1 7 9 3 8
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 0 8 2 0 2 1
E4	to DD MM YYYY	3 1 0 7 2 0 2 2

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	X0000000
Charity Commission registration number, or OSCR number (if applicable)	E10	1152029
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	<input checked="" type="checkbox"/>
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	<input checked="" type="checkbox"/>
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	<input type="checkbox"/>
I claim exemption from tax		
Name	E30	C MASSEY 
Status	E35	Trustee
Date DD MM YYYY	E40	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax.

E45 ☐

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC's accounts for the period covered by this return.

Non-exempt amounts should be entered on form CT600 in the appropriate boxes.

Type of income

Amount

Enter total turnover from exempt charitable trading activities

E50 £ 7 3 1 1 9 . 0 0

Investment income – exclude any amounts included on form CT600

E55 £ 1 . 0 0

UK land and buildings – exclude any amounts included on form CT600

E60 £ 0 . 0 0

Gift Aid – exclude any amounts included on form CT600

E65 £ 0 . 0 0

From other charities – exclude any amounts included on form CT600

E70 £ 0 . 0 0

Gifts of shares or securities received

E75 £ 0 . 0 0

Gifts of real property received

E80 £ 0 . 0 0

Other sources (not included above)

E85 £ 4 2 9 5 . 0 0

Total of boxes E50 to E85

E90 £ 7 7 4 1 5 . 0 0

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure

Amount

Trading costs in relation to exempt charitable activities (in box E50)

E95 £ 9 5 5 2 1 . 0 0

UK land and buildings costs in relation to exempt charitable activities (in box E60)

E100 £ 0 . 0 0

All general administration/governance costs

E105 £ 0 . 0 0

All grants and donations made within the UK

E110 £ 0 . 0 0

All grants and donations made outside the UK

E115 £ 0 . 0 0

Other expenditure not included above, or not used in calculating figures entered on the form CT600

E120 £ 0 . 0 0

Total of boxes E95 to E120

E125 £ 9 5 5 2 1 . 0 0

Information required

Charity/CASC assets

	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 . 0 0	E135 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 0 0 6 . 0 0
UK investments (excluding controlled companies)	E140 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 . 0 0	E145 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 . 0 0
Shares in, and loans to, controlled companies	E150 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 . 0 0	E155 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 . 0 0
Overseas investments	E160 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 . 0 0	E165 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 . 0 0
Loans and non-trade debtors		E170 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 . 0 0
Other current assets		E175 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 9 0 0 0 . 0 0
Qualifying investments and loans <i>Applies to charities only. See CT600 Guide</i>		E180 <input type="text"/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 Guide</i>		E185 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 . 0 0
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text"/> 0

Chesterton Playgroup
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2022

Chesterton Playgroup
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2022

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Chesterton Playgroup

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2022.

Reference and administrative details

Registered charity name Chesterton Playgroup

Charity registration number 1152029

Company registration number 08474053

Principal office and registered office Village Hall
Alchester Road
Chesterton
Bicester
OX26 1UN

The trustees

Mrs L Steptoe	(Resigned 24 November 2021)
Mrs J Hawkins	
Ms C Massey	
Mr C Hawes	(Appointed 1 December 2021)
Mrs J A Neal	(Appointed 11 May 2022)

Independent examiner N J Cadwallader FCCA
For and On Behalf of
David Cadwallader & Co Limited
Suite 3 Bignell Park Barns
Chesterton
Bicester Oxon
OX26 1TD

Structure, governance and management

The Charity is a company limited by guarantee and registered under the charities act 2011. The Charitable Company is governed by its Memorandum and Articles of Association. The charity was incorporated as a company on 4 April 2013 and registered by the charities commission on 14 May 2013.

The Trustees, who are also the directors for the purposes of company law, and who served during the year are listed on page 1.

New Directors/Members are appointed by resolution of the Board members. Board members shall hold office for a period of 3 years.

The playgroup is run by 5 volunteer trustees (directors), who ensure the setting is run in accordance to the adopted Articles of Association and the Department for Education's EYFS statutory framework.

Chesterton Playgroup

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Objectives and activities

The charity's objectives are the provision of pre-school services catering for children aged 2-5 years in the surrounding community. The policies adopted in furtherance of these objectives are as outlined in the Articles of Association and the Department of Education's EYFS Statutory framework.

The Trustees have paid due regard to the guidance issued by the charity commission on public benefit in deciding what activities the charity should undertake.

The activities undertaken in the year is the provision of pre-school education for children aged 2-5 years.

Strategic report

The following sections for achievements, performance and financial review form the strategic report of the charity.

Achievements and performance

Chesterton Playgroup has continued to support the local community providing childcare.

Financial review

During the year the Charity made a deficit of £18,106.

This financial period has been a struggle with rising energy costs and the building itself not being very energy efficient. Staffing costs have also increased. Even with these challenges we have decorated the main hall using volunteers. Playgroup has continued to provide a much needed service to the local community even though the Early Years sector is struggling.

Plans for future periods

The trustees are all committed to reducing the energy costs and staffing levels will be assessed to see if we can reduce this outgoing. Our main focus will remain the children and we anticipate an OFSTED visit. The garden renovation project is hoping to move forward with planned fundraising and grant applications.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

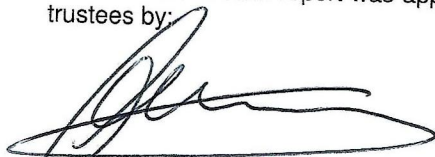
Chesterton Playgroup

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

The trustees' annual report was approved on31/05/23..... and signed on behalf of the board of trustees by:



Ms C Massey
Trustee

Chesterton Playgroup

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Chesterton Playgroup

Year ended 31 July 2022

I report to the trustees on my examination of the financial statements of Chesterton Playgroup ('the charity') for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the company (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 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 the 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 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 accounts to be reached.

N J Cadwallader FCCA
Independent Examiner

For and On Behalf of
David Cadwallader & Co Limited
Suite 3 Bignell Park Barns
Chesterton
Bicester Oxon
OX26 1TD

Chesterton Playgroup

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
Income and endowments				
Donations and legacies	5	4,295	4,295	772
Charitable activities	6	73,119	73,119	79,510
Investment income	7	1	1	—
Total income		<u>77,415</u>	<u>77,415</u>	<u>80,282</u>
Expenditure				
Expenditure on charitable activities	8,9	95,521	95,521	75,728
Total expenditure		<u>95,521</u>	<u>95,521</u>	<u>75,728</u>
Net (expenditure)/income and net movement in funds		<u>(18,106)</u>	<u>(18,106)</u>	<u>4,554</u>
Reconciliation of funds				
Total funds brought forward		43,352	43,352	38,798
Total funds carried forward		<u>25,246</u>	<u>25,246</u>	<u>43,352</u>

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

The notes on pages 7 to 14 form part of these financial statements.

Chesterton Playgroup
Company Limited by Guarantee
Statement of Financial Position
31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	2,006	2,434
Current assets			
Debtors	15	1,750	2,201
Cash at bank and in hand		27,250	40,251
		29,000	42,452
Creditors: amounts falling due within one year	16	5,760	1,534
Net current assets		23,240	40,918
Total assets less current liabilities		25,246	43,352
Net assets		25,246	43,352
Funds of the charity			
Unrestricted funds		25,246	43,352
Total charity funds	17	25,246	43,352

For the year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 31.12.23, and are signed on behalf of the board by:



Ms C Massey
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Village Hall, Alcester Road, Chesterton, Bicester, OX26 1UN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

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 classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The Charitable Company is limited by guarantee. Every member shall contribute a sum not exceeding £1 to the assets of the Company if it is wound up during his/her membership, or within once year after he/she cease to be a member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	739	739	452	452
Grants				
Covid-19 Grant	3,556	3,556	320	320
	<u>4,295</u>	<u>4,295</u>	<u>772</u>	<u>772</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income from charitable activities	73,119	73,119	79,510	79,510

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable type 1	1	1	—	—

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Playgroup activities	92,918	92,918	74,053	74,053
Support costs	2,603	2,603	1,675	1,675
	<u>95,521</u>	<u>95,521</u>	<u>75,728</u>	<u>75,728</u>

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Playgroup activities	92,918	—	92,918	74,053
Governance costs	—	2,603	2,603	1,675
	<u>92,918</u>	<u>2,603</u>	<u>95,521</u>	<u>75,728</u>

10. Net (expenditure)/income

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>1,308</u>	<u>1,345</u>

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>650</u>	<u>—</u>

12. Staff costs

The average head count of employees during the year was 8 (2021: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>8</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No trustees were remunerated during the year under review.

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

14. Tangible fixed assets

	Equipment £
Cost	
At 1 August 2021	
Additions	20,898
	<u>880</u>
At 31 July 2022	21,778
Depreciation	
At 1 August 2021	18,464
Charge for the year	<u>1,308</u>
At 31 July 2022	19,772
Carrying amount	
At 31 July 2022	2,006
At 31 July 2021	<u>2,434</u>

15. Debtors

	2022 £	2021 £
Trade debtors	470	1,650
Prepayments and accrued income	560	551
Other debtors	<u>720</u>	<u>—</u>
	1,750	2,201

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,603	924
Accruals and deferred income	1,000	510
Social security and other taxes	<u>157</u>	<u>100</u>
	5,760	1,534

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

17. Analysis of charitable funds

Unrestricted funds

	At 1 August 2021	Income	Expenditure	At 31 July 2022
	£	£	£	£
General funds	<u>43,352</u>	<u>77,415</u>	<u>(95,521)</u>	<u>25,246</u>

	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
General funds	<u>38,798</u>	<u>80,282</u>	<u>(75,728)</u>	<u>43,352</u>

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	2,006	2,006
Current assets	29,000	29,000
Creditors less than 1 year	<u>(5,760)</u>	<u>(5,760)</u>
Net assets	<u>25,246</u>	<u>25,246</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	2,434	2,434
Current assets	42,632	42,632
Creditors less than 1 year	<u>(1,714)</u>	<u>(1,714)</u>
Net assets	<u>43,352</u>	<u>43,352</u>

19. Related parties

Mrs Julia Hawkins was appointed as a trustee in the year 2020.

Mrs Hawkins also works as the playgroup manager for which she received remuneration totalling £ 14,875. Her remuneration is solely linked to her role as the playgroup manager and no element relates to her work as a trustee of the charity.

Mrs Hawkins was appointed to the board of trustees in order to provide knowledge and additional insight to the other board members relating to the playgroups day to day activities.

Chesterton Playgroup
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2022

Chesterton Playgroup
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2022

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Chesterton Playgroup

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2022.

Reference and administrative details

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Charity registration number 1152029

Company registration number 08474053

Principal office and registered office Village Hall
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Bicester
OX26 1UN

The trustees

Mrs L Steptoe	(Resigned 24 November 2021)
Mrs J Hawkins	
Ms C Massey	
Mr C Hawes	(Appointed 1 December 2021)
Mrs J A Neal	(Appointed 11 May 2022)

Independent examiner N J Cadwallader FCCA
For and On Behalf of
David Cadwallader & Co Limited
Suite 3 Bignell Park Barns
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Structure, governance and management

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Chesterton Playgroup

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

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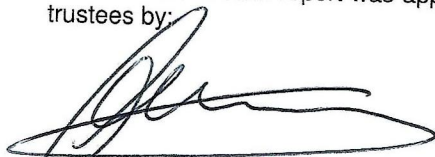
Chesterton Playgroup

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

The trustees' annual report was approved on31/05/23..... and signed on behalf of the board of trustees by:



Ms C Massey
Trustee

Chesterton Playgroup

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Chesterton Playgroup

Year ended 31 July 2022

I report to the trustees on my examination of the financial statements of Chesterton Playgroup ('the charity') for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the company (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 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 the 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 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 accounts to be reached.

N J Cadwallader FCCA
Independent Examiner

For and On Behalf of
David Cadwallader & Co Limited
Suite 3 Bignell Park Barns
Chesterton
Bicester Oxon
OX26 1TD

Chesterton Playgroup

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	5	4,295	4,295	772
Charitable activities	6	73,119	73,119	79,510
Investment income	7	1	1	—
Total income		<u>77,415</u>	<u>77,415</u>	<u>80,282</u>
Expenditure				
Expenditure on charitable activities	8,9	95,521	95,521	75,728
Total expenditure		<u>95,521</u>	<u>95,521</u>	<u>75,728</u>
Net (expenditure)/income and net movement in funds		<u>(18,106)</u>	<u>(18,106)</u>	<u>4,554</u>
Reconciliation of funds				
Total funds brought forward		43,352	43,352	38,798
Total funds carried forward		<u>25,246</u>	<u>25,246</u>	<u>43,352</u>

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

The notes on pages 7 to 14 form part of these financial statements.

Chesterton Playgroup
Company Limited by Guarantee
Statement of Financial Position
31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	2,006	2,434
Current assets			
Debtors	15	1,750	2,201
Cash at bank and in hand		27,250	40,251
		29,000	42,452
Creditors: amounts falling due within one year	16	5,760	1,534
Net current assets		23,240	40,918
Total assets less current liabilities		25,246	43,352
Net assets		25,246	43,352
Funds of the charity			
Unrestricted funds		25,246	43,352
Total charity funds	17	25,246	43,352

For the year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 31.12.23, and are signed on behalf of the board by:



Ms C Massey
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Village Hall, Alcester Road, Chesterton, Bicester, OX26 1UN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

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 classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 July 2022

3. Accounting policies (continued)

Financial instruments (continued)

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The Charitable Company is limited by guarantee. Every member shall contribute a sum not exceeding £1 to the assets of the Company if it is wound up during his/her membership, or within once year after he/she cease to be a member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	739	739	452	452
Grants				
Covid-19 Grant	3,556	3,556	320	320
	<u>4,295</u>	<u>4,295</u>	<u>772</u>	<u>772</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income from charitable activities	73,119	73,119	79,510	79,510

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable type 1	1	1	—	—

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Playgroup activities	92,918	92,918	74,053	74,053
Support costs	2,603	2,603	1,675	1,675
	<u>95,521</u>	<u>95,521</u>	<u>75,728</u>	<u>75,728</u>

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Playgroup activities	92,918	—	92,918	74,053
Governance costs	—	2,603	2,603	1,675
	<u>92,918</u>	<u>2,603</u>	<u>95,521</u>	<u>75,728</u>

10. Net (expenditure)/income

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>1,308</u>	<u>1,345</u>

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>650</u>	<u>—</u>

12. Staff costs

The average head count of employees during the year was 8 (2021: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>8</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No trustees were remunerated during the year under review.

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

14. Tangible fixed assets

	Equipment £
Cost	
At 1 August 2021	
Additions	20,898
	<u>880</u>
At 31 July 2022	21,778
Depreciation	
At 1 August 2021	18,464
Charge for the year	<u>1,308</u>
At 31 July 2022	19,772
Carrying amount	
At 31 July 2022	2,006
At 31 July 2021	<u>2,434</u>

15. Debtors

	2022 £	2021 £
Trade debtors	470	1,650
Prepayments and accrued income	560	551
Other debtors	<u>720</u>	<u>—</u>
	1,750	2,201

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,603	924
Accruals and deferred income	1,000	510
Social security and other taxes	<u>157</u>	<u>100</u>
	5,760	1,534

Chesterton Playgroup

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

17. Analysis of charitable funds

Unrestricted funds

	At 1 August 2021	Income	Expenditure	At 31 July 2022
	£	£	£	£
General funds	<u>43,352</u>	<u>77,415</u>	<u>(95,521)</u>	<u>25,246</u>

	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
General funds	<u>38,798</u>	<u>80,282</u>	<u>(75,728)</u>	<u>43,352</u>

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	2,006	2,006
Current assets	29,000	29,000
Creditors less than 1 year	<u>(5,760)</u>	<u>(5,760)</u>
Net assets	<u>25,246</u>	<u>25,246</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	2,434	2,434
Current assets	42,632	42,632
Creditors less than 1 year	<u>(1,714)</u>	<u>(1,714)</u>
Net assets	<u>43,352</u>	<u>43,352</u>

19. Related parties

Mrs Julia Hawkins was appointed as a trustee in the year 2020.

Mrs Hawkins also works as the playgroup manager for which she received remuneration totalling £ 14,875. Her remuneration is solely linked to her role as the playgroup manager and no element relates to her work as a trustee of the charity.

Mrs Hawkins was appointed to the board of trustees in order to provide knowledge and additional insight to the other board members relating to the playgroups day to day activities.