PLYMPTON ST MAURICE CHILDCARE CENTRE

England & Wales · Charity number 1153962

Details

Status	Registered
Legal form	CIO
Registered	2013-09-26
Register	View on the Charity Commission register

Contact

Address	St. Maurice Child Care Centre Plympton Plymouth PL7 1UB
Phone	01752 343085
Email	nursery@psmccc.co.uk
Website	plymptonstmaurcechildcarecentre.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN FROM THE AGES OF THREE MONTHS UP TO AND INCLUDING ELEVEN YEARS OLD IN PLYMPTON BY OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES FOR CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY, IN PARTICULAR BUT NOT EXCLUSIVELY BY:-(I) PROVIDING OUT-OF-SCHOOL CLUBS AND HOLIDAY CLUBS FOR CHILDREN UP TO THE AGE OF ELEVEN YEARS; AND(II) PROVIDING A PRE-SCHOOL AND NURSERY SERVICE.

Activities: The charity will provide quality affordable childcare for children aged 3 months to 11 years, in a deprived pocket of the community. We will provide childcare from 7am-6pm Monday- Friday, 51 weeks of the year. The childcare centre will be OFSTED approved and will accept nursery education grant funding. It will also offer wrap-around childcare which includes breakfast, tea and holiday clubs. .

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

Geography

- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£476,311	£455,159	-	-
2024-03-31	£429,365	£424,848	-	-
2023-03-31	£417,771	£487,835	-	-
2022-03-31	£380,524	£410,612	-	-
2021-03-31	£401,248	£358,535	-	-

Trustees

Name	Role	Appointed
Hannah Harvey	Chair	2023-09-11
Gemma Campbell		2021-07-06
Helen Adkins		2021-07-06
Lindsay Greenway		2024-11-25
Samantha Porteous		2024-11-25
Sophie Wingfield		2024-11-25

PLYMPTON ST MAURICE CHILDCARE CENTRE

England & Wales - Charity number 1153962

Accounts

Plympton St Maurice Childcare Centre

Trustees' report and financial statements

for the year ended 31 March 2025

Charity number: 1153962

Plympton St Maurice Childcare Centre

Contents

Plympton St Maurice Childcare Centre

Legal and administrative information

Charity number	1153962
Business address	Plympton Hill Plympton St Maurice Plymouth PL7 1UB
Trustees	Hannah Harvey (Chair - appointed 11th September 2023) Gemma Medicott (resigned 1st May 2024) Sarah Bean (resigned 25th November 2024) Becky Hart (resigned 25th November 2024) Helen Adkins Gemma Campbell (resigned 1st May 2024) Heidi Warren (resigned 18th September 2024) Lindsay Greenway (appointed 25th November 2024) Samantha Porteous (appointed 25th November 2024) Sophie Wingfield (appointed 25th November 2024)
Accountants	Best Accountancy Services (Plymouth) Ltd Unit 7 Seaton Business Park 36 William Prance Road Plymouth Devon PL6 5WR
Bankers	Lloyds Bank plc 8 Royal Parade Plymouth Devon PL1 1DS

Plympton St Maurice Childcare Centre

Report of the Trustees
For the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025. The trustees, who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Plympton St Maurice Childcare Centre is a registered charity, number 1153962. The charity was established on 26 September 2013 to provide quality, affordable childcare for children aged 3 months to 11 years, in a deprived pocket of the local community. The charity's policy and general management of the Charity is directed by the management committee. The committee meet not less than four times a year. No remuneration is payable to officers of the charity. During the year in question the Charity continued to operate the pre-school with the wrap-around care facilities of a breakfast club, tea-time club, holiday play schemes and a baby unit. There have been no changes to policies since the previous year.

Objectives and activities

To enhance the development and education of children from the ages of 3 months and up to and including 11 years old in Plympton by offering appropriate play, educational and care facilities for children whatever their race, culture, religion, means or ability, in particular but not exclusively by:

(i) Providing out of school clubs and holiday clubs for children up to the age of 11 years; and
(ii) Providing a pre-school and nursery service

Statement of trustees' responsibilities

The trustees of Plympton St Maurice Childcare Centre are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

....

Hannah Harvey

Plympton St Maurice Childcare Centre

Report of the Trustees
For the year ended 31 March 2025
Trustee

Plympton St Maurice Childcare Centre

Independent examiner's report to the trustees on the unaudited financial statements of Plympton St Maurice Childcare Centre.

We report on the accounts of Plympton St Maurice Childcare Centre for the year ended 31 March 2025 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- to state whether particular matters have come to our attention

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Mr John Best
On behalf of Best Accountancy Services (Plymouth) Ltd
Licensed and regulated by the Association of Accounting Technicians
Independent examiner

Plympton St Maurice Childcare Centre

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2025

	Notes	Unrestricted funds £	2025 Total £	2024 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	475,781	475,781	428,865
Investment income	3	530	530	500
Furlough grants		-	-	-
Total incoming resources		476,311	476,311	429,365
Resources expended				
Food and drink		4,115	4,115	4,845
Educational sessions		328	328	2,464
Staff costs	4	395,640	395,640	379,224
Nursing costs		-	-	1,441
Premises cost		21,195	21,195	9,394
Accountancy fees		5,739	5,739	4,393
Legal and professional fees		220	220	510
Telephone and IT		2,062	2,062	2,132
Office expenses		3,058	3,058	4,042
Depreciation		528	528	810
Corporate clothing		290	290	531
Toys and equipment		4,984	4,984	3,972
General equipment		4,948	4,948	2,420
Equipment hire		2,460	2,460	2,471
Cleaning and waste disposal		7,110	7,110	5,088
Subscriptions and memberships		1,572	1,572	956
Training costs		-	-	-
Staff welfare		577	577	-
Bank charges		91	91	155
Training Seminars		242	242	-
Total resources expended		455,159	455,159	424,848
Net incoming/(outgoing) resources for the year		21,152	21,152	4,517
Total funds brought forward		107,610	107,610	103,093
Total funds carried forward		128,762	128,762	107,610

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 6 to 10 form an integral part of these financial statements.

Plympton St Maurice Childcare Centre

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2025
Balance sheet

as at 31 March 2025

		2025		2024	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	6		17,335		15,952
Current assets					
Debtors	7	11,166		15,563	
Cash at bank and in hand		107,583		82,322	
		118,749		97,885	
Creditors: amounts falling due within one year	8	(7,322)		(6,227)	
Net current assets			111,427		91,658
Net assets			128,762		107,610
Funds	9				
Unrestricted general funds			128,762		107,610
Total funds			128,762		107,610

The financial statements were approved by the trustees on ……………. and signed on its behalf by

....

Hannah Harvey

Trustee

The notes on pages 6 to 10 form an integral part of these financial statements.

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)).

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts. Investment income is included when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is received.

1.3. Resources expended

Expenditure is recognised on an accrual 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.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2025

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	No depreciation charged
School equipment	-	20% straight line
Fixtures, fittings and equipment	-	20% straight line

1.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. Voluntary income

	2025 Total £	2024 Total £
Income Fees	8,671	3,391
Vouchers (Government)	269,880	176,288
Baby Room	43,155	80,805
Toddler and Pre-School	44,995	62,181
Extended School	108,080	102,270
Grants receivable	1,000	3,930
Donations	-	-
	475,781	428,865

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2025

3. Investment income

	2025	2024
	Total	Total
	£	£
Bank interest receivable	530	500
	530	500

4. Employees

Employment costs

	2025	2024
	£	£
Wages and salaries	371,174	357,294
Social security costs	18,735	15,898
Pension costs	5,731	6,032
	395,640	379,224

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

	2025	2024
	Number	Number
	21	23

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2025

5. Pension costs

The company operates a defined contribution pension scheme in respect of the employee. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows.

	2025	2024
	£	£
Pension charge	5,731	6,032

6. Tangible fixed assets

	Long leasehold property	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	15,000	16,556	13,802	45,358
Additions	-	1,383	535	1,918
Disposals	-	-	-	-
At 31 March 2025	15,000	17,939	14,337	47,276
Depreciation				
At 1 April 2024	-	16,189	13,224	29,413
Charge for the year	-	389	139	528
Disposals	-	-	-	-
At 31 March 2025	-	16,578	13,363	29,941
Net book values				
At 31 March 2025	15,000	1,361	974	17,335
At 31 March 2024	15,000	367	585	15,952

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2025

7. Debtors

	2025	2024
	£	£
Trade debtors	9,058	15,563
Prepayments	2,108	-

8. Creditors: amounts falling due within one-year

	2025	2024
	£	£
Trade creditors	267	267
Other taxes and social security	61	3,441
Pension	1,003	1,079
Accruals and deferred income	5,997	1,440
	7,322	6,227

9. Analysis of net assets between funds

	2025	2024
	£	£
Fund balances at 31 March 2025 as represented by:		
Tangible fixed assets	17,335	15,952
Current assets	118,749	97,885
Current liabilities	(7,322)	(6,227)
	128,762	107,610

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2025

10. Unrestricted funds

	At 1 April 2024	Incoming resources	Outgoing resources	At 31 March 2025
	£	£	£	£
General Funds	107,610	476,311	455,159	128,762

Plympton St Maurice Childcare Centre

The following pages do not form part of the statutory accounts.

Plympton St Maurice Childcare Centre

Detailed statement of financial activities

For the year ended 31 March 2025

	2025	2024
	£	£
Incoming resources		
Voluntary income		
Income Fees	8,671	3,391
Vouchers (Government)	269,880	176,288
Baby Room	43,155	80,805
Toddler and Pre-School	44,995	62,181
Extended School	108,080	102,270
Grants receivable	1,000	3,930
Donations	-	-
	475,781	428,865
Investment income		
Bank interest receivable	530	500
	530	500
Grants		
JRS Grants	-	-
Total incoming resources	476,311	429,365

Plympton St Maurice Childcare Centre

Detailed statement of financial activities

For the year ended 31 March 2025

	2025		2024	
	£	£	£	£
Resources expended				
Costs of generating funds				
Activities undertaken directly				
Food and drink	4,115		4,845	
Educational sessions	328		2,464	
Wages and salaries	371,173		357,294	
Employers NI	18,735		15,898	
Pension costs	5,731		6,032	
Corporate clothing	290		531	
Rates and water	2,422		1,232	
Light and heat	4,665		7,735	
Premises maintenance	-		-	
Premises security	219		427	
Toys and equipment	4,471		3,701	
General equipment	4,948		2,420	
Equipment hire	2,460		2,471	
Insurance	1,492		1,570	
Accountancy fees	5,739		4,393	
Legal and professional fees	220		510	
Nursing costs	-		1,441	
Telephone and internet	2,062		2,132	
Advertising	343		851	
Printing, postage and stationery	877		538	
Computer costs	346		1,083	
Cleaning and waste disposal	7,110		5,088	
Subscriptions and memberships	1,572		956	
Depreciation school equipment	389		575	
Depreciation fixtures and equipment	139		235	
Loss on disposal of assets	-		-	
Training costs	242		-	
Staff welfare	577		-	
Bank charges	91		155	
Donations	-		-	
Sundry expenses	515		271	
Rent	13,888		-	
		455,159		424,848
Total costs of generating funds		455,159		424,848
Net incoming/(outgoing) resources for the year		21,152		4,517

Accounts

Plympton St Maurice Childcare Centre

Trustees' report and financial statements

for the year ended 31 March 2024

Charity number: 1153962

Plympton St Maurice Childcare Centre

Contents

Plympton St Maurice Childcare Centre

Legal and administrative information

Charity number	1153962
Business address	Plympton Hill Plympton St Maurice Plymouth PL7 1UB
Trustees	Hannah Harvey (Chair - appointed 11^{th} September 2023) Gemma Medicott (resigned 1^{st} May 2024) Sarah Bean (resigned 25^{th} November 2024) Becky Hart (resigned 25^{th} November 2024) Neil Penhallurick (resigned 18^{th} September 2023) Helen Adkins Gemma Campbell (resigned 1^{st} May 2024) Heidi Warren (resigned 18^{th} September 2024) Lindsay Greenway (appointed 25^{th} November 2024) Samantha Porteous (appointed 25^{th} November 2024) Sophie Wingfield (appointed 25^{th} November 2024)
Accountants	Best Accountancy Services (Plymouth) Ltd Unit 7 Seaton Business Park 36 William Prance Road Plymouth Devon PL6 5WR
Bankers	Lloyds Bank plc 8 Royal Parade Plymouth Devon PL1 1DS

Plympton St Maurice Childcare Centre

Report of the Trustees
For the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees, who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Plympton St Maurice Childcare Centre is a registered charity, number 1153962. The charity was established on 26 September 2013 to provide quality, affordable childcare for children aged 3 months to 11 years, in a deprived pocket of the local community. The charity's policy and general management of the Charity is directed by the management committee. The committee meet not less than four times a year. No remuneration is payable to officers of the charity. During the year in question the Charity continued to operate the pre-school with the wrap-around care facilities of a breakfast club, tea-time club, holiday play schemes and a baby unit. There have been no changes to policies since the previous year.

Objectives and activities

To enhance the development and education of children from the ages of 3 months and up to and including 11 years old in Plympton by offering appropriate play, educational and care facilities for children whatever their race, culture, religion, means or ability, in particular but not exclusively by:

(i) Providing out of school clubs and holiday clubs for children up to the age of 11 years; and
(ii) Providing a pre-school and nursery service

Statement of trustees' responsibilities

The trustees of Plympton St Maurice Childcare Centre are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

....

Hannah Harvey

Trustee

Plympton St Maurice Childcare Centre

Independent examiner's report to the trustees on the unaudited financial statements of Plympton St Maurice Childcare Centre.

We report on the accounts of Plympton St Maurice Childcare Centre for the year ended 31 March 2024 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- to state whether particular matters have come to our attention

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Mr John Best
On behalf of Best Accountancy Services (Plymouth) Ltd
Licensed and regulated by the Association of Accounting Technicians
Independent examiner

Plympton St Maurice Childcare Centre

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	428,865	428,865	417,681
Investment income	3	500	500	90
Furlough grants		-	-	-
Total incoming resources		429,365	429,365	417,771
Resources expended				
Food and drink		4,845	4,845	6,924
Educational sessions		2,464	2,464	3,031
Staff costs	4	379,224	379,224	405,580
Nursing costs		1,441	1,441	1,795
Premises cost		9,394	9,394	38,093
Accountancy fees		4,393	4,393	4,205
Legal and professional fees		510	510	-
Telephone and IT		2,132	2,132	2,666
Office expenses		4,042	4,042	4,433
Depreciation		810	810	1,400
Corporate clothing		531	531	404
Toys and equipment		3,972	3,972	7,452
General equipment		2,420	2,420	2,945
Equipment hire		2,471	2,471	972
Cleaning and waste disposal		5,088	5,088	5,872
Subscriptions and memberships		956	956	889
Training costs		-	-	1,060
Staff welfare		-	-	-
Bank charges		155	155	114
Total resources expended		424,848	424,848	487,835
Net incoming/(outgoing) resources for the year		4,517	4,517	(70,064)
Total funds brought forward		103,093	103,093	173,157
Total funds carried forward		107,610	107,610	103,093

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 6 to 10 form an integral part of these financial statements.

Plympton St Maurice Childcare Centre

Statement of financial activities (incorporating the income and expenditure account)
Balance sheet

as at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	6		15,952		16,583
Current assets					
Debtors	7	15,563		3,212	
Cash at bank and in hand		82,322		89,823	
		97,885		93,035	
Creditors: amounts falling due within one year	8	(6,227)		(6,525)	
Net current assets			91,658		86,510
Net assets			107,610		103,093
Funds	9				
Unrestricted general funds			107,610		103,093
Total funds			107,610		103,093

The financial statements were approved by the trustees on 13th January 2025 and signed on its behalf by

....

Gemma Medicott

Trustee

Notes to the financial statements
for the year ended 31 March 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)).

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts. Investment income is included when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is received.

1.3. Resources expended

Expenditure is recognised on an accrual 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.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2024

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	No depreciation charged
School equipment	-	20% straight line
Fixtures, fittings and equipment	-	20% straight line

1.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. Voluntary income

	2024 Total £	2023 Total £
Income Fees	3,391	17,854
Vouchers (Government)	176,288	163,516
Baby Room	80,805	63,709
Toddler and Pre-School	62,181	87,963
Extended School	102,270	79,139
Grants receivable	3,930	5,500
Donations	-	-
	428,865	417,681

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2024

3. Investment income

	2023	2022
	Total	**Total**
	£	**£**
Bank interest receivable	500	90
	500	90

4. Employees

Employment costs	**2024**	**2023**
	£	**£**
Wages and salaries	357,294	381,472
Social security costs	15,898	18,601
Pension costs	6,032	5,507
	379,224	405,580

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

	2024	2023
	Number	**Number**
	23	24

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2024

5. Pension costs

The company operates a defined contribution pension scheme in respect of the employee. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows.

	2024	2023
	£	£
Pension charge	6,032	5,507

6. Tangible fixed assets

	Long leasehold property	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	15,000	16,377	13,802	45,179
Additions	-	179	-	179
Disposals	-	-	-	-
At 31 March 2024	15,000	16,556	13,802	45,358
Depreciation				
At 1 April 2023	-	15,614	12,982	28,596
Charge for the year	-	575	235	810
Disposals	-	-	-	-
At 31 March 2024	-	16,189	13,217	29,406
Net book values				
At 31 March 2024	15,000	367	585	15,952
At 31 March 2023	15,000	763	820	16,583

7. Debtors

	2024	2023
	£	£
Trade debtors	15,563	3,212
Prepayments	-	-

8. Creditors: amounts falling due within one-year

	2024	2023
	£	£
Trade creditors	267	771
Other taxes and social security	3,441	3,258
Pension	1,079	1,056
Accruals and deferred income	1,440	1,440
	6,227	6,525

9. Analysis of net assets between funds

	2024	2023
	£	£
Fund balances at 31 March 2024 as represented by:		
Tangible fixed assets	15,952	16,583
Current assets	97,885	93,035
Current liabilities	(6,227)	(6,525)
	107,610	103,093

10. Unrestricted funds

	At 1 April 2023	Incoming resources	Outgoing resources	At 31 March 2024
	£	£	£	£
General Funds	103,093	429,365	(424,848)	107,610

Plympton St Maurice Childcare Centre

The following pages do not form part of the statutory accounts.

Plympton St Maurice Childcare Centre

Detailed statement of financial activities

For the year ended 31 March 2024

	2024	2023
	£	£
Incoming resources		
Voluntary income		
Income Fees	3,391	17,854
Vouchers (Government)	176,288	163,516
Baby Room	80,805	63,709
Toddler and Pre-School	62,181	87,963
Extended School	102,270	79,139
Grants receivable	3,930	5,500
Donations	-	-
	428,865	417,681
Investment income		
Bank interest receivable	500	90
	500	90
Grants		
JRS Grants	-	-
Total incoming resources	429,365	417,771

Plympton St Maurice Childcare Centre

Detailed statement of financial activities

For the year ended 31 March 2024

	2024		2023	
	£	£	£	£
Resources expended				
Costs of generating funds				
Activities undertaken directly				
Food and drink	4,845		6,924	
Educational sessions	2,464		3,031	
Wages and salaries	357,294		381,472	
Employers NI	15,898		18,601	
Pension costs	6,032		5,507	
Corporate clothing	531		404	
Rates and water	1,232		2,883	
Light and heat	7,735		3,797	
Premises maintenance	-		31,179	
Premises security	427		234	
Toys and equipment	3,701		7,452	
General equipment	2,420		2,945	
Equipment hire	2,471		972	
Insurance	1,570		1,585	
Accountancy fees	4,393		4,205	
Legal and professional fees	510		-	
Nursing costs	1,441		1,795	
Telephone and internet	2,132		2,666	
Advertising	851		454	
Printing, postage and stationery	538		931	
Computer costs	1,083		1,463	
Cleaning and waste disposal	5,088		5,872	
Subscriptions and memberships	956		889	
Depreciation school equipment	575		1,049	
Depreciation fixtures and equipment	235		351	
Loss on disposal of assets	-		-	
Training costs	-		1,060	
Staff welfare	-		-	
Bank charges	155		114	
Donations	-		-	
Sundry expenses	271		-	
		424,848		487,835
Total costs of generating funds		424,848		487,835
Net incoming/(outgoing) resources for the year		4,517		(70,064)

PLYMPTON ST MAURICE CHILDCARE CENTRE

England & Wales - Charity number 1153962

Accounts

Plympton St Maurice Childcare Centre

Trustees' report and financial statements

for the year ended 31 March 2023

Charity number: 1153962

Plympton St Maurice Childcare Centre

Contents

Plympton St Maurice Childcare Centre

Legal and administrative information

Charity number	1153962
Business address	Plympton Hill Plympton St Maurice Plymouth PL7 1UB
Trustees	Gemma Medicott (Chair - appointed 6th July 2021) Sarah Bean Becky Hart Neil Penhallurick Helen Adkins Gemma Campbell Heidi Warren
Accountants	Best Accountancy Services (Plymouth) Ltd 12 Colebrook Road Plymouth Devon PL7 4AA
Bankers	Lloyds Bank plc 37 Ridgeway Plympton Devon PL7 2AP

Plympton St Maurice Childcare Centre

Report of the Trustees
For the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees, who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Plympton St Maurice Childcare Centre is a registered charity, number 1153962. The charity was established on 26 September 2013 to provide quality, affordable childcare for children aged 3 months to 11 years, in a deprived pocket of the local community. The charity's policy and general management of the Charity is directed by the management committee. The committee meet not less than four times a year. No remuneration is payable to officers of the charity. During the year in question the Charity continued to operate the pre-school with the wrap-around care facilities of a breakfast club, tea-time club, holiday play schemes and a baby unit. There have been no changes to policies since the previous year.

Objectives and activities

To enhance the development and education of children from the ages of 3 months and up to and including 11 years old in Plympton by offering appropriate play, educational and care facilities for children whatever their race, culture, religion, means or ability, in particular but not exclusively by:

(i) Providing out of school clubs and holiday clubs for children up to the age of 11 years; and
(ii) Providing a pre-school and nursery service

Statement of trustees' responsibilities

The trustees of Plympton St Maurice Childcare Centre are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

....

Gemma Medicott

Trustee

Independent examiner's report to the trustees on the unaudited financial statements of Plympton St Maurice Childcare Centre.

We report on the accounts of Plympton St Maurice Childcare Centre for the year ended 31 March 2023 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- to state whether particular matters have come to our attention

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Mr John Best
On behalf of Best Accountancy Services (Plymouth) Ltd
Licensed and regulated by the Association of Accounting Technicians
Independent examiner

Plympton St Maurice Childcare Centre

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	417,681	417,681	379,000
Investment income	3	90	90	3
Furlough grants		-	-	1,521
Total incoming resources		417,771	417,771	380,524
Resources expended				
Food and drink		6,924	6,924	5,405
Educational sessions		3,031	3,031	1,740
Staff costs	4	405,580	405,580	340,839
Nursing costs		1,795	1,795	444
Premises cost		38,093	38,093	22,152
Accountancy fees		4,205	4,205	4,886
Legal and professional fees		-	-	382
Telephone and IT		2,666	2,666	2,472
Office expenses		4,433	4,433	5,082
Depreciation		1,400	1,400	3,011
Corporate clothing		404	404	1,270
Toys and equipment		7,452	7,452	8,290
General equipment		2,945	2,945	1,978
Equipment hire		972	972	598
Cleaning and waste disposal		5,872	5,872	8,647
Subscriptions and memberships		889	889	1,078
Training costs		1,060	1,060	1,035
Staff welfare		-	-	1,205
Bank charges		114	114	98
Total resources expended		487,835	486,616	410,612
Net (outgoing)/incoming/ resources for the year		(70,064)	(70,064)	(30,088)
Total funds brought forward		173,157	173,157	203,245
Total funds carried forward		103,093	103,093	173,157

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 6 to 10 form an integral part of these financial statements.

Plympton St Maurice Childcare Centre

Statement of financial activities (incorporating the income and expenditure account)
Balance sheet

as at 31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	6		16,583		17,467
Current assets					
Debtors	7	3,212		2,957	
Cash at bank and in hand		89,823		158,865	
		93,035		161,822	
Creditors: amounts falling due within one year	8	(6,525)		(6,132)	
Net current assets			86,510		155,690
Net assets			103,093		173,157
Funds	9				
Unrestricted general funds			103,093		173,157
Total funds			103,093		173,157

The financial statements were approved by the trustees on 18 September 2023 and signed on its behalf by

....

Gemma Medicott

Trustee

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)).

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts. Investment income is included when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is received.

1.3. Resources expended

Expenditure is recognised on an accrual 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.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	No depreciation charged
School equipment	-	20% straight line
Fixtures, fittings and equipment	-	20% straight line

1.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. Voluntary income

	2023	**2022**
	Total	**Total**
	£	**£**
Income Fees	17,854	98,405
Vouchers (Government)	163,516	99,100
Baby Room	63,709	34,870
Toddler and Pre-School	87,963	98,845
Extended School	79,139	44,980
Grants receivable	5,500	2,800
Donations	-	-
	417,681	379,000

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2023

3. Investment income

	2023	2022
	Total	Total
	£	£
Bank interest receivable	90	3
	90	3

4. Employees

Employment costs	2023	2022
	£	£
Wages and salaries	381,472	323,616
Social security costs	18,601	13,157
Pension costs	5,507	4,066
	405,580	340,839

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
	Number	Number
	24	30

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2023

5. Pension costs

The company operates a defined contribution pension scheme in respect of the employee. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows.

	2023	2022
	£	£
Pension charge	5,507	4,066

6. Tangible fixed assets

	Long leasehold property	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	15,000	16,377	13,286	44,663
Additions	-	-	516	516
Disposals	-	-	-	-
At 31 March 2023	15,000	16,377	13,802	45,179
Depreciation				
At 1 April 2022	-	14,565	12,631	27,196
Charge for the year	-	1,049	351	1,400
Disposals	-	-	-	-
At 31 March 2023	-	15,614	12,982	28,596
Net book values				
At 31 March 2023	15,000	763	820	16,583
At 31 March 2022	15,000	1,812	655	17,467

7. Debtors

	2023	2022
	£	£
Trade debtors	3,212	2,957
Prepayments	-	-

8. Creditors: amounts falling due within one-year

	2023	2022
	£	£
Trade creditors	771	683
Other taxes and social security	3,258	4,009
Pension	1,056	-
Accruals and deferred income	1,440	1,440
	6,525	6,132

9. Analysis of net assets between funds

	2023	2022
	£	£
Fund balances at 31 March 2023 as represented by:		
Tangible fixed assets	16,583	17,467
Current assets	93,035	161,822
Current liabilities	(6,525)	(6,132)
	103,093	173,157

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2023

10. Unrestricted funds

	At 1 April 2022	Incoming resources	Outgoing resources	At 31 March 2023
	£	£	£	£
General Funds	173,157	417,771	(487,835)	103,093

Plympton St Maurice Childcare Centre

The following pages do not form part of the statutory accounts.

Plympton St Maurice Childcare Centre

Detailed statement of financial activities

For the year ended 31 March 2023

	2023	2022
	£	£
Incoming resources		
Voluntary income		
Income Fees	17,854	98,405
Vouchers (Government)	163,516	99,100
Baby Room	63,709	34,870
Toddler and Pre-School	87,963	98,845
Extended School	79,139	44,980
Grants receivable	5,500	2,800
Donations	-	-
	417,681	379,000
Investment income		
Bank interest receivable	90	3
	90	3
Grants		
JRS Grants	-	1,521
Total incoming resources	417,771	380,524

Plympton St Maurice Childcare Centre

Detailed statement of financial activities

For the year ended 31 March 2023

	2023		2022	
	£	£	£	£
Resources expended				
Costs of generating funds				
Activities undertaken directly				
Food and drink	6,924		5,405	
Educational sessions	3,031		1,740	
Wages and salaries	381,472		323,616	
Employers NI	18,601		13,157	
Pension costs	5,507		4,066	
Corporate clothing	404		1,270	
Rates and water	2,883		1,264	
Light and heat	3,797		3,826	
Premises maintenance	31,179		16,964	
Premises security	234		98	
Toys and equipment	7,452		8,290	
General equipment	2,945		1,978	
Equipment hire	972		598	
Insurance	1,585		1,404	
Accountancy fees	4,205		4,886	
Legal and professional fees	-		382	
Nursing costs	1,795		444	
Telephone and internet	2,666		2,472	
Advertising	454		-	
Printing, postage and stationery	931		2,676	
Computer costs	1,463		527	
Cleaning and waste disposal	5,872		8,647	
Subscriptions and memberships	889		1,078	
Depreciation school equipment	1,049		2,197	
Depreciation fixtures and equipment	351		814	
Loss on disposal of assets	-		-	
Training costs	1,060		1,035	
Staff welfare	-		1,205	
Bank charges	114		98	
Donations	-		103	
Sundry expenses	-		372	
		487,835		410,612
Total costs of generating funds		487,835		410,612
Net (outgoing)/incoming resources for the year		(70,064)		(30,088)

PLYMPTON ST MAURICE CHILDCARE CENTRE

England & Wales - Charity number 1153962

Accounts

Plympton St Maurice Childcare Centre

Trustees' report and financial statements

for the year ended 31 March 2022

Charity number: 1153962

Plympton St Maurice Childcare Centre

Contents

Plympton St Maurice Childcare Centre

Legal and administrative information

Charity number	1153962
Business address	Plympton Hill Plympton St Maurice Plymouth PL7 1UB
Trustees	Alan Irvine (resigned 1st September 2021) Jennifer Riley (resigned 1st September 2021) Kathryn Rhodes (resigned 1st September 2021) Rev William Sweeney (resigned 1st September 2021) Rebecca Lawrence (resigned 1st September 2021) Gemma Medicott (Chair - appointed 6th July 2021) Sarah Bean (appointed 15th September 2021) Becky Hart (appointed 6th July 2021) Neil Penhallurick (appointed 6th July 2021) Helen Adkins (appointed 6th July 2021) Gemma Campbell (appointed 6th July 2021) Heidi Warren (appointed 6th July 2021)
Accountants	Best Accountancy Services (Plymouth) Ltd 12 Colebrook Road Plymouth Devon PL7 4AA
Bankers	Lloyds Bank plc 37 Ridgeway Plympton Devon PL7 2AP

Plympton St Maurice Childcare Centre

Report of the Trustees
For the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees, who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Plympton St Maurice Childcare Centre is a registered charity, number 1153962. The charity was established in 26 September 2013 to provide quality, affordable childcare for children aged 3 months to 11 years, in a deprived pocket of the local community. The charity's policy and general management of the Charity is directed by the management committee. The committee meet not less than four times a year. No remuneration is payable to officers of the charity. During the year in question the Charity continued to operate the pre-school with the wrap-around care facilities of a breakfast club, tea-time club, holiday play schemes and a baby unit. There have been no changes to policies since the previous year.

Objectives and activities

To enhance the development and education of children from the ages of 3 months and up to and including 11 years old in Plympton by offering appropriate play, educational and care facilities for children whatever their race, culture, religion, means or ability, in particular but not exclusively by:

(i) Providing out of school clubs and holiday clubs for children up to the age of 11 years; and
(ii) Providing a pre-school and nursery service

Statement of trustees' responsibilities

The trustees of Plympton St Maurice Childcare Centre are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

....

Gemma Medicott

Trustee

Independent examiner's report to the trustees on the unaudited financial statements of Plympton St Maurice Childcare Centre.

We report on the accounts of Plympton St Maurice Childcare Centre for the year ended 31 March 2022 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- to state whether particular matters have come to our attention

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Mr John Best
On behalf of Best Accountancy Services (Plymouth) Ltd
Licensed and regulated by the Association of Accounting Technicians
Independent examiner

Plympton St Maurice Childcare Centre

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	379,000	379,000	358,636
Investment income	3	3	3	19
Furlough grants		1,521	1,521	42,593
Total incoming resources		380,524	380,524	401,248
Resources expended				
Food and drink		5,405	5,405	3,614
Educational sessions		1,740	1,740	555
Staff costs		340,839	340,839	300,740
Nursing costs		444	444	321
Premises cost		22,152	22,152	20,204
Accountancy fees		4,886	4,886	4,874
Legal and professional fees		382	382	578
Telephone and IT		2,472	2,472	2,353
Office expenses		5,082	5,082	4,259
Depreciation		3,011	3,011	3,172
Corporate clothing		1,270	1,270	472
Toys and equipment		8,290	8,290	5,482
General equipment		1,978	1,978	2,143
Equipment hire		598	598	972
Cleaning and waste disposal		8,647	8,647	7,248
Subscriptions and memberships		1,078	1,078	1,353
Training costs		1,035	1,035	-
Staff welfare		1,205	1,205	160
Bank charges		98	98	36
Total resources expended		410,612	410,612	358,535
Net (outgoing)/incoming/ resources for the year		(30,088)	(30,088)	42,713
Total funds brought forward		203,245	203,245	160,532
Total funds carried forward		173,157	173,157	203,245

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 6 to 10 form an integral part of these financial statements.

Plympton St Maurice Childcare Centre

Statement of financial activities (incorporating the income and expenditure account)
Balance sheet

as at 31 March 2022

		2022		2021	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	6		17,467		19,465
Current assets					
Debtors	7	2,957		20,557	
Cash at bank and in hand		158,865		165,585	
		161,822		186,142	
Creditors: amounts falling due within one year	8	(6,132)		(2,362)	
Net current assets					183,780
Net assets			173,157		203,245
Funds	9				
Unrestricted general funds			173,157		203,245
Total funds			173,157		203,245

The financial statements were approved by the trustees on 24 January 2023 and signed on its behalf by

....

Gemma Medicott

Trustee

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)).

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts. Investment income is included when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is received.

1.3. Resources expended

Expenditure is recognised on an accrual 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.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	No depreciation charged
School equipment	-	20% straight line
Fixtures, fittings and equipment	-	20% straight line

1.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. Voluntary income

	2022	**2021**
	Total	**Total**
	£	**£**
Income Fees	98,405	166,034
Vouchers (Government)	99,100	190,432
Baby Room	34,870	-
Toddler and Pre-School	98,845	-
Extended School	44,980	-
Grants receivable	2,800	1,120
Donations	-	1,050
	379,000	358,636

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2022

3. Investment income

	2022	2021
	Total	**Total**
	£	**£**
Bank interest receivable	3	19
	3	19

4. Employees

Employment costs	**2022**	**2021**
	£	**£**
Wages and salaries	323,616	287,019
Social security costs	13,157	9,972
Pension costs	4,066	3,749
	340,839	300,740

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
	Number	**Number**
	30	27

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2022

5. Pension costs

The company operates a defined contribution pension scheme in respect of the employee. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows.

	2022	2021
	£	£
Pension charge	4,066	3,749

6. Tangible fixed assets

	Long leasehold property	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	15,000	16,048	12,602	43,650
Additions	-	329	684	1,013
Disposals	-	-	-	-
At 31 March 2022	15,000	16,377	13,286	44,663
Depreciation				
At 1 April 2021	-	12,368	11,817	24,185
Charge for the year	-	2,197	814	3,011
Disposals	-	-	-	-
At 31 March 2022	-	14,565	12,631	27,196
Net book values				
At 31 March 2022	15,000	1,812	655	17,467
At 31 March 2021	15,000	3,680	785	19,465

Notes to the financial statements
for the year ended 31 March 2022

7. Debtors

	2022	2021
	£	£
Trade debtors	2,957	20,557
Prepayments	-	-

8. Creditors: amounts falling due within one-year

	2022	2021
	£	£
Trade creditors	683	900
Other taxes and social security	4,009	-
Pension	-	22
Accruals and deferred income	1,440	1,440
	6,132	2,362

9. Analysis of net assets between funds

	2022	2021
	£	£
Fund balances at 31 March 2022 as represented by:		
Tangible fixed assets	17,467	19,465
Current assets	161,822	186,142
Current liabilities	(6,132)	(2,362)
	173,157	203,245

10. Unrestricted funds

	At 1 April 2021	Incoming resources	Outgoing resources	At 31 March 2022
	£	£	£	£
General Funds	203,245	380,524	(410,612)	173,157

The following pages do not form part of the statutory accounts.

Plympton St Maurice Childcare Centre

Detailed statement of financial activities

For the year ended 31 March 2022

	2022	2021
	£	£
Incoming resources		
Voluntary income		
Income Fees	98,405	166,034
Vouchers (Government)	99,100	190,432
Baby Room	34,870	-
Toddler and Pre-School	98,845	-
Extended School	44,980	-
Grants receivable	2,800	1,120
Donations	-	1,050
	379,000	358,636
Investment income		
Bank interest receivable	3	19
	3	19
Grants		
JRS Grants	1,521	42,593
Total incoming resources	380,524	401,248

Plympton St Maurice Childcare Centre

Detailed statement of financial activities

For the year ended 31 March 2022

	2022		2021	
	£	£	£	£
Resources expended				
Costs of generating funds				
Activities undertaken directly				
Food and drink	5,405		3,614	
Educational sessions	1,740		555	
Wages and salaries	323,616		287,019	
Employers NI	13,157		9,972	
Pension costs	4,066		3,749	
Corporate clothing	1,270		472	
Rates and water	1,264		1,073	
Light and heat	3,826		3,185	
Premises maintenance	16,964		15,614	
Premises security	98		331	
Toys and equipment	8,290		5,482	
General equipment	1,978		2,143	
Equipment hire	598		972	
Insurance	1,404		1,347	
Accountancy fees	4,886		4,874	
Legal and professional fees	382		578	
Nursing costs	444		321	
Telephone and internet	2,472		2,353	
Advertising	-		1,082	
Printing, postage and stationery	2,676		1,763	
Computer costs	527		22	
Cleaning and waste disposal	8,647		7,248	
Subscriptions and memberships	1,078		1,353	
Depreciation school equipment	2,197		2,132	
Depreciation fixtures and equipment	814		820	
Loss on disposal of assets	-		220	
Training costs	1,035		-	
Staff welfare	1,205		160	
Bank charges	98		36	
Donations	103		45	
Sundry expenses	372		-	
		410,612		358,535
Total costs of generating funds		410,612		358,535
Net (outgoing)/incoming resources for the year		(30,088)		42,713

PLYMPTON ST MAURICE CHILDCARE CENTRE

England & Wales - Charity number 1153962

Accounts

Plympton St Maurice Childcare Centre

Trustees' report and financial statements

for the year ended 31 March 2021

Charity number: 1153962

Plympton St Maurice Childcare Centre

Contents

Plympton St Maurice Childcare Centre

Legal and administrative information

Charity number	1153962
Business address	Plympton Hill Plympton St Maurice Plymouth PL7 1UB
Trustees	Alan Irvine (Chair) Jennifer Riley Kathryn Rhodes Rev William Sweeney Rebecca Lawrence
Accountants	Best Accountancy Services (Plymouth) Ltd 12 Colebrook Road Plympton Plymouth Devon PL7 4AA
Bankers	Lloyds Bank plc 37 Ridgeway Plympton Devon PL7 2AP

Plympton St Maurice Childcare Centre

Report of the Trustees
For the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees, who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Plympton St Maurice Childcare Centre is a registered charity, number 1153962. The charity was established in 26 September 2013 to provide quality, affordable childcare for children aged 3 months to 11 years, in a deprived pocket of the local community. The charity's policy and general management of the Charity is directed by the management committee. The committee meet not less than four times a year. No remuneration is payable to officers of the charity. During the year in question the Charity continued to operate the pre-school with the wrap-around care facilities of a breakfast club, tea-time club, holiday play schemes and a baby unit. There have been no changes to policies since the previous year.

Objectives and activities

To enhance the development and education of children from the ages of 3 months and up to and including 11 years old in Plympton by offering appropriate play, educational and care facilities for children whatever their race, culture, religion, means or ability, in particular but not exclusively by:

(i) Providing out of school clubs and holiday clubs for children up to the age of 11 years; and
(ii) Providing a pre-school and nursery service

Statement of trustees' responsibilities

The trustees of Plympton St Maurice Childcare Centre are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

....

Alan Irvine

Trustee

Independent examiner's report to the trustees on the unaudited financial statements of Plympton St Maurice Childcare Centre.

We report on the accounts of Plympton St Maurice Childcare Centre for the year ended 31 March 2021 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- to state whether particular matters have come to our attention

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Mr John Best
On behalf of Best Accountancy Services (Plymouth) Ltd
Licensed and regulated by the Association of Accounting Technicians
Independent examiner

Plympton St Maurice Childcare Centre

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	358,636	358,636	400,433
Investment income	3	19	19	23
Furlough grants		42,593	42,593	-
Total incoming resources		401,248	401,248	400,456
Resources expended				
Food and drink		3,614	3,614	6,808
Educational sessions		555	555	3,702
Staff costs		300,740	300,740	305,776
Nursing costs		321	321	2,358
Premises costs		20,204	20,204	24,972
Accountancy fees		4,874	4,874	3,484
Legal and professional fees		578	578	851
Telephone and IT		2,353	2,353	1,285
Office expenses		4,259	4,259	4,136
Depreciation		3,172	3,172	3,236
Corporate clothing		472	472	553
Toys and equipment		5,482	5,482	1,253
General equipment		2,143	2,143	6,187
Equipment hire		972	972	931
Cleaning and waste disposal		7,248	7,248	4,179
Subscriptions and memberships		1,353	1,353	815
Training costs		-	-	2,821
Staff welfare		160	160	940
Bank charges		36	36	137
Total resources expended		358,535	358,535	374,584
Net incoming/(outgoing) resources for the year		42,713	42,713	25,872
Total funds brought forward		160,532	160,532	134,660
Total funds carried forward		203,245	203,245	160,532

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 6 to 10 form an integral part of these financial statements.

Plympton St Maurice Childcare Centre

Statement of financial activities (incorporating the income and expenditure account)
Balance sheet

as at 31 March 2021

		2021		2020	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	6		19,465		22,317
Current assets					
Debtors	7	20,557		1,712	
Cash at bank and in hand		165,585		148,685	
		186,142		150,397	
Creditors: amounts falling due within one year	8	(2,362)		(12,182)	
Net current assets			183,780		136,503
Net assets			203,245		160,532
Funds	9				
Unrestricted general funds			203,245		160,532
Total funds			203,245		160,532

The financial statements were approved by the trustees on 10 February 2020 and signed on its behalf by

....

Alan Irvine

Trustee

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)).

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts. Investment income is included when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is received.

1.3. Resources expended

Expenditure is recognised on an accrual 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.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	No depreciation charged
School equipment	-	20% straight line
Fixtures, fittings and equipment	-	20% straight line

1.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. Voluntary income

	2021 Total £	2020 Total £
Income Fees	166,034	234,915
Vouchers (Government)	190,432	164,159
Grants receivable	1,120	1,359
Donations	1,050	-
	358,636	400,433

3. Investment income

	2021 Total £	2020 Total £
Bank interest receivable	19	23
	19	23

4. Employees

Employment costs	**2021**	**2020**
	£	**£**
Wages and salaries	287,019	292,694
Social security costs	9,972	9,422
Pension costs	3,749	3,660
	300,740	285,874

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

	2021	**2020**
	Number	**Number**
	27	37

5. Pension costs

The company operates a defined contribution pension scheme in respect of the employee. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows.

	2021	**2020**
	£	**£**
Pension charge	3,749	3,660

Plympton St Maurice Childcare Centre

Notes to the financial statements
for the year ended 31 March 2021

6. Tangible fixed assets	Long leasehold property	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2020	15,000	16,317	12,602	43,919
Additions	-	420	-	420
Disposals	-	(689)	-	(689)
At 31 March 2021	15,000	16,048	12,602	43,650
Depreciation				
At 1 April 2020	-	10,605	10,997	21,602
Charge for the year	-	2,132	820	2,952
Disposals	-	(369)	-	(369)
At 31 March 2021	-	12,368	11,817	24,185
Net book values				
At 31 March 2021	15,000	3,680	785	19,465
At 31 March 2020	15,000	5,712	1,605	22,317

7. Debtors

	2021	2020
	£	£
Trade debtors	20,557	-
Prepayments	-	1,712

8. Creditors: amounts falling due within one-year

	2021	2020
	£	£
Trade creditors	900	7,454
Other taxes and social security	-	3,288
Pension	22	-
Accruals and deferred income	1,440	1,440
	2,362	12,182

9. Analysis of net assets between funds

	2021	2020
	£	£
Fund balances at 31 March 2021 as represented by:		
Tangible fixed assets	19,465	22,317
Current assets	186,142	150,397
Current liabilities	(2,362)	(12,182)
	203,245	160,532

10. Unrestricted funds

	At 1 April 2020	Incoming resources	Outgoing resources	At 31 March 2021
	£	£	£	£
General Funds	160,532	401,248	(358,535)	203,245

Plympton St Maurice Childcare Centre

The following pages do not form part of the statutory accounts.

Plympton St Maurice Childcare Centre

Detailed statement of financial activities

For the year ended 31 March 2021

	2021	2020
	£	£
Incoming resources		
Voluntary income		
Income Fees	166,034	234,915
Vouchers (Government)	190,432	164,159
Grants receivable	1,120	1,359
Donations	1,050	-
	358,636	400,433
Investment income		
Bank interest receivable	19	23
	19	23
Grants		
JRS Grants	42,593	-
Total incoming resources	401,248	400,456

Plympton St Maurice Childcare Centre

Detailed statement of financial activities

For the year ended 31 March 2021

	2021		2020	
	£	£	£	£
Resources expended				
Costs of generating funds				
Activities undertaken directly				
Food and drink	3,614		6,808	
Educational sessions	555		3,702	
Wages and salaries	287,019		292,694	
Employers NI	9,972		9,422	
Pension costs	3,749		3,660	
Corporate clothing	472		553	
Rates and water	1,073		2,198	
Light and heat	3,185		4,046	
Premises maintenance	15,614		18,284	
Premises security	331		445	
Toys and equipment	5,482		1,253	
General equipment	2,143		6,187	
Equipment hire	972		931	
Insurance	1,347		1,284	
Accountancy fees	4,874		3,484	
Legal and professional fees	578		851	
Nursing costs	321		2,358	
Telephone and internet	2,353		1,285	
Advertising	1,082		487	
Printing, postage and stationery	1,763		1,940	
Computer costs	22		424	
Cleaning and waste disposal	7,248		4,179	
Subscriptions and memberships	1,353		815	
Depreciation school equipment	2,132		2,187	
Depreciation fixtures and equipment	820		1,049	
Loss on disposal of assets	220		-	
Training costs	-		2,821	
Staff welfare	160		940	
Travel costs	-		160	
Bank charges	36		137	
Donations	45		-	
		358,535		374,584
Total costs of generating funds		358,535		374,584
Net (outgoing)/incoming resources for the year		42,713		25,872