

BURNOPFIELD PLAY CARE

England & Wales · Charity number 1156234

Details

Status Registered

Legal form CIO

Registered 2014-03-18

Register [View on the Charity Commission register](#)

Contact

Address Burnopfield Primary School
Front Street
Burnopfield
Newcastle Upon Tyne
NE16 6PT

Phone 07914780804

Email PLAYCARE@BURNOPFIELDSCHOOL.CO.UK

Website www.burnopfieldplaycare.co.uk

Activities

Objects: TO PROVIDE THE NECESSARY CARE, RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS AND SCHOOL HOLIDAYS. B.TO ADVANCE THE EDUCATION AND TRAINING OF THE PERSONS IN THE PROVISION OF SUCH CARE, EDUCATION AND RECREATIONAL FACILITIES.

Activities: An after school provision catering for children 4-13 years old

Classification

- **How:** Provides Services
- **What:** Education/training, Recreation, Other Charitable Purposes
- **Who:** Children/young People

Geography

- Durham
- Newcastle Upon Tyne City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£94,866	£90,803	-	-
2024-08-31	£90,968	£95,944	-	-
2023-08-31	£78,500	£82,100	-	-
2022-08-31	£82,127	£85,388	-	-
2021-08-31	£76,000	£79,000	-	-

Trustees

Name	Role	Appointed
David Pestell		2024-06-25
STEPHEN DORMER		2015-07-14
Sarah-jayne Bowen		2019-02-28
rosemary higgins		2024-06-25

BURNOPFIELD PLAY CARE

England & Wales - Charity number 1156234

Accounts

**BURNOPFIELD PLAY CARE
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

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**Burnopfield Play Care
Company Information
For The Year Ended 31 August 2025**

Director	Mr David Pestell
Company Number	CE001097
Registered Office	Front Street Burnopfield Newcastle Upo Tyne NE16 6PT
Accountants	Smith & Co Accountants Limited ACCA Unit G2 Tanfield Lea Business Centre Stanley Co Durham DH9 9DB

Burnopfield Play Care
Company No. CE001097
Director's Report For The Year Ended 31 August 2025

The director presents his report and the financial statements for the year ended 31 August 2025.

Directors

The director who held office during the year were as follows:

Mr David Pestell Appointed 01/09/2025

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr David Pestell

Director
26/11/2025

**Burnopfield Play Care
Accountant's Report
For The Year Ended 31 August 2025**

Report to the director on the preparation of the unaudited statutory accounts of Burnopfield Play Care for the year ended 31 August 2025

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Burnopfield Play Care which comprise the Income Statement, the Statement of Financial Position and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of Burnopfield Play Care, as a body, in accordance with the terms of our engagement letter dated 06 March 2020. Our work has been undertaken solely to prepare for your approval the accounts of Burnopfield Play Care and state those matters that we have agreed to state to the director of Burnopfield Play Care, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Burnopfield Play Care and its director as a body for our work or for this report.

It is your duty to ensure that Burnopfield Play Care has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Burnopfield Play Care. You consider that Burnopfield Play Care is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Burnopfield Play Care. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

26/11/2025

Smith & Co Accountants Limited
ACCA
Unit G2
Tanfield Lea Business Centre
Stanley
Co Durham
DH9 9DB

**Burnopfield Play Care
Income Statement
For The Year Ended 31 August 2025**

	Notes	2025 £	2024 £
TURNOVER		71,869	75,722
Cost of sales		(1,162)	(193)
GROSS SURPLUS		70,707	75,529
Administrative expenses		(90,803)	(95,944)
Other operating income		24,159	15,246
OPERATING SURPLUS/(DEFICIT)		4,063	(5,169)
Other interest receivable and similar income		32	4
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR			

The notes on pages 6 to 7 form part of these financial statements.

**Burnopfield Play Care
Statement of Financial Position
As At 31 August 2025**

		2025	2024
	Notes	£	£
FIXED ASSETS			
Tangible Assets	4	1,572	1,792
		1,572	1,792
CURRENT ASSETS			
Debtors	5	840	840
Cash at bank and in hand		8,799	4,461
		9,639	5,301
Creditors: Amounts Falling Due Within One Year	6	(4,050)	(4,027)
NET CURRENT ASSETS (LIABILITIES)		5,589	1,274
TOTAL ASSETS LESS CURRENT LIABILITIES		7,161	3,066
NET ASSETS		7,161	3,066
Income Statement		7,161	3,066
MEMBERS' FUNDS		7,161	3,066

For the year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mr David Pestell

Director
26/11/2025

The notes on pages 6 to 7 form part of these financial statements.

Burnopfield Play Care

Notes to the Financial Statements

For The Year Ended 31 August 2025

1. General Information

Burnopfield Play Care is a private company, limited by guarantee, incorporated in England & Wales, registered number CE001097. The registered office is Front Street, Burnopfield, Newcastle Upon Tyne, NE16 6PT.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	10% Reducing Balance Method
Computer Equipment	10% Reducing Balance Method

3. Average Number of Employees

Average number of employees, including directors, during the year was: 4 (2024: 5)

4. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 September 2024	3,916	2,613	6,529
As at 31 August 2025	3,916	2,613	6,529
Depreciation			
As at 1 September 2024	2,528	2,209	4,737
Provided during the period	139	81	220
As at 31 August 2025	2,667	2,290	4,957
Net Book Value			
As at 31 August 2025	1,249	323	1,572
As at 1 September 2024	1,388	404	1,792

Burnopfield Play Care
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

5. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	840	840
	<u>840</u>	<u>840</u>

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	(2)	-
Other taxes and social security	2,606	2,500
Pension Control Account	546	627
Accruals and deferred income	900	900
	<u>4,050</u>	<u>4,027</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Burnopfield Play Care
Detailed Income Statement
For The Year Ended 31 August 2025**

	2025		2024	
	£	£	£	£
TURNOVER				
Sales		70,170		75,157
Fundraising		1,699		565
		<u>71,869</u>		<u>75,722</u>
COST OF SALES				
Books, Toys and Learning Activities	<u>1,162</u>		<u>193</u>	
		<u>(1,162)</u>		<u>(193)</u>
GROSS SURPLUS		<u>70,707</u>		<u>75,529</u>
Administrative Expenses				
Wages and salaries	75,701		83,084	
Employers NI	6,917		5,140	
Employers pensions - defined contributions scheme	1,617		1,539	
Staff training	113		280	
Protective clothing	-		171	
Subsistence expenses	562		150	
Rent	1,670		1,840	
Cleaning	9		10	
Computer software, consumables and maintenance	131		263	
Insurance	605		390	
Printing, postage and stationery	116		15	
Telecommunications and data costs	269		259	
Accountancy fees	2,012		1,982	
Subscriptions	277		263	
Bank charges	77		84	
Depreciation	220		255	
Sundry expenses	<u>507</u>		<u>219</u>	
		<u>(90,803)</u>		<u>(95,944)</u>
Other Operating Income				
Grants and subsidies received	17,804		10,246	
Other income - contributing to other operating income	<u>6,355</u>		<u>5,000</u>	
		<u>24,159</u>		<u>15,246</u>
OPERATING SURPLUS/(DEFICIT)		<u>4,063</u>		<u>(5,169)</u>
Other interest receivable and similar income				
Bank interest receivable	<u>32</u>		<u>4</u>	
		<u>32</u>		<u>4</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u><u>4,095</u></u>		<u><u>(5,165)</u></u>

BURNOPFIELD PLAY CARE

England & Wales - Charity number 1156234

Accounts

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DIRECTOR'S REPORT AND
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FOR THE YEAR ENDED 31 AUGUST 2024**

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**Burnopfield Play Care
Company Information
For The Year Ended 31 August 2024**

Director	Mr Stephen Dormer
Company Number	CE001097
Registered Office	Front Street Burnopfield Newcastle Upo Tyne NE16 6PT
Accountants	Smith & Co Accountants Limited ACCA Unit G2 Tanfield Lea Business Centre Stanley Co Durham DH9 9DB

Burnopfield Play Care
Company No. CE001097
Director's Report For The Year Ended 31 August 2024

The director presents his report and the financial statements for the year ended 31 August 2024.

Directors

The director who held office during the year were as follows:

Mr Stephen Dormer

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr Stephen Dormer

Director

06/11/2024

**Burnopfield Play Care
Accountant's Report
For The Year Ended 31 August 2024**

Report to the director on the preparation of the unaudited statutory accounts of Burnopfield Play Care for the year ended 31 August 2024

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Burnopfield Play Care which comprise the Income Statement, the Statement of Financial Position and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of Burnopfield Play Care, as a body, in accordance with the terms of our engagement letter dated 06 March 2020. Our work has been undertaken solely to prepare for your approval the accounts of Burnopfield Play Care and state those matters that we have agreed to state to the director of Burnopfield Play Care, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Burnopfield Play Care and its director as a body for our work or for this report.

It is your duty to ensure that Burnopfield Play Care has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Burnopfield Play Care. You consider that Burnopfield Play Care is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Burnopfield Play Care. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

07/11/2024

Smith & Co Accountants Limited
ACCA
Unit G2
Tanfield Lea Business Centre
Stanley
Co Durham
DH9 9DB

**Burnopfield Play Care
Income Statement
For The Year Ended 31 August 2024**

	Notes	2024 £	2023 £
TURNOVER		75,722	77,542
Cost of sales		(193)	(1,138)
GROSS SURPLUS		75,529	76,404
Administrative expenses		(95,944)	(81,470)
Other operating income		15,246	2,005
OPERATING DEFICIT		(5,169)	(3,061)
Other interest receivable and similar income		4	5
DEFICIT FOR THE FINANCIAL YEAR		<u>(5,165)</u>	<u>(3,056)</u>

The notes on pages 6 to 7 form part of these financial statements.

**Burnopfield Play Care
Statement of Financial Position
As At 31 August 2024**

		2024	2023
	Notes	£	£
FIXED ASSETS			
Tangible Assets	4	1,792	2,047
		1,792	2,047
CURRENT ASSETS			
Debtors	5	840	2,864
Cash at bank and in hand		4,461	4,741
		5,301	7,605
Creditors: Amounts Falling Due Within One Year	6	(4,027)	(1,421)
NET CURRENT ASSETS (LIABILITIES)		1,274	6,184
TOTAL ASSETS LESS CURRENT LIABILITIES		3,066	8,231
NET ASSETS		3,066	8,231
Income Statement		3,066	8,231
MEMBERS' FUNDS		3,066	8,231

For the year ending 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mr Stephen Dormer

Director

06/11/2024

The notes on pages 6 to 7 form part of these financial statements.

Burnopfield Play Care

Notes to the Financial Statements

For The Year Ended 31 August 2024

1. General Information

Burnopfield Play Care is a private company, limited by guarantee, incorporated in England & Wales, registered number CE001097. The registered office is Front Street, Burnopfield, Newcastle Upon Tyne, NE16 6PT.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	10% Reducing Balance Method
Computer Equipment	10% Reducing Balance Method

3. Average Number of Employees

Average number of employees, including directors, during the year was: 5 (2023: 6)

4. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 September 2023	3,916	2,613	6,529
As at 31 August 2024	3,916	2,613	6,529
Depreciation			
As at 1 September 2023	2,374	2,108	4,482
Provided during the period	154	101	255
As at 31 August 2024	2,528	2,209	4,737
Net Book Value			
As at 31 August 2024	1,388	404	1,792
As at 1 September 2023	1,542	505	2,047

Burnopfield Play Care
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2024

5. Debtors

	2024	2023
	£	£
Due within one year		
Prepayments and accrued income	840	840
Other taxes and social security	-	2,024
	<u>840</u>	<u>2,864</u>

6. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	-	(1)
Other taxes and social security	2,500	-
Pension Control Account	627	522
Accruals and deferred income	900	900
	<u>4,027</u>	<u>1,421</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Burnopfield Play Care
Detailed Income Statement
For The Year Ended 31 August 2024**

	2024		2023	
	£	£	£	£
TURNOVER				
Sales		75,157		73,821
Fundraising		565		3,721
		<u>75,722</u>		<u>77,542</u>
COST OF SALES				
Books, Toys and Learning Activities	<u>193</u>		<u>1,138</u>	
		<u>(193)</u>		<u>(1,138)</u>
GROSS SURPLUS		<u>75,529</u>		<u>76,404</u>
Administrative Expenses				
Wages and salaries	83,084		72,445	
Employers NI	5,140		-	
Employers pensions - defined contributions scheme	1,539		1,398	
Staff training	280		132	
Protective clothing	171		-	
Subsistence expenses	150		827	
Rent	1,840		1,970	
Cleaning	10		58	
Computer software, consumables and maintenance	263		-	
Insurance	390		482	
Printing, postage and stationery	15		248	
Telecommunications and data costs	259		282	
Accountancy fees	1,982		1,992	
Subscriptions	263		357	
Bank charges	84		103	
Charitable donations	-		658	
Depreciation	255		298	
Sundry expenses	<u>219</u>		<u>220</u>	
		<u>(95,944)</u>		<u>(81,470)</u>
Other Operating Income				
Grants and subsidies received	10,246		2,005	
Other income - contributing to other operating income	<u>5,000</u>		<u>-</u>	
		<u>15,246</u>		<u>2,005</u>
OPERATING DEFICIT		<u>(5,169)</u>		<u>(3,061)</u>
Other interest receivable and similar income				
Bank interest receivable	<u>4</u>		<u>5</u>	
		<u>4</u>		<u>5</u>
DEFICIT FOR THE FINANCIAL YEAR		<u><u>(5,165)</u></u>		<u><u>(3,056)</u></u>

BURNOPFIELD PLAY CARE

England & Wales - Charity number 1156234

Accounts

**BURNOPFIELD PLAY CARE
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

Burnopfield Play Care
Director's Report and Unaudited Financial Statements
For The Year Ended 31 August 2023

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Burnopfield Play Care
Company No. CE001097
Director's Report For The Year Ended 31 August 2023

The director presents his report and the financial statements for the year ended 31 August 2023.

Directors

The director who held office during the year were as follows:

Mr Stephen Dormer

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

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On behalf of the board

Mr Stephen Dormer

Director

07/11/2023

**Burnopfield Play Care
Accountant's Report
For The Year Ended 31 August 2023**

Report to the director on the preparation of the unaudited statutory accounts of Burnopfield Play Care for the year ended 31 August 2023

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Burnopfield Play Care which comprise the Income Statement, the Statement of Financial Position and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of Burnopfield Play Care, as a body, in accordance with the terms of our engagement letter dated 06 March 2020. Our work has been undertaken solely to prepare for your approval the accounts of Burnopfield Play Care and state those matters that we have agreed to state to the director of Burnopfield Play Care, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Burnopfield Play Care and its director as a body for our work or for this report.

It is your duty to ensure that Burnopfield Play Care has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Burnopfield Play Care. You consider that Burnopfield Play Care is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Burnopfield Play Care. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

07/11/2023

Smith & Co Accountants Limited
ACCA
Unit G2
Tanfield Lea Business Centre
Stanley
Co Durham
DH9 9DB

**Burnopfield Play Care
Income Statement
For The Year Ended 31 August 2023**

	Notes	2023 £	2022 £
TURNOVER		77,542	82,127
Cost of sales		(1,138)	(2,514)
GROSS SURPLUS		76,404	79,613
Administrative expenses		(81,470)	(85,388)
Other operating income		2,005	3,695
OPERATING DEFICIT		(3,061)	(2,080)
Other interest receivable and similar income		5	-
DEFICIT FOR THE FINANCIAL YEAR		<u>(3,056)</u>	<u>(2,080)</u>

The notes on pages 6 to 7 form part of these financial statements.

**Burnopfield Play Care
Statement of Financial Position
As At 31 August 2023**

		2023	2022
	Notes	£	£
FIXED ASSETS			
Tangible Assets	4	2,047	2,345
		2,047	2,345
CURRENT ASSETS			
Debtors	5	2,864	840
Cash at bank and in hand		4,741	9,282
		7,605	10,122
Creditors: Amounts Falling Due Within One Year	6	(1,421)	(1,180)
NET CURRENT ASSETS (LIABILITIES)		6,184	8,942
TOTAL ASSETS LESS CURRENT LIABILITIES		8,231	11,287
NET ASSETS		8,231	11,287
Income Statement		8,231	11,287
MEMBERS' FUNDS		8,231	11,287

For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mr Stephen Dormer

Director

07/11/2023

The notes on pages 6 to 7 form part of these financial statements.

Burnopfield Play Care

Notes to the Financial Statements

For The Year Ended 31 August 2023

1. General Information

Burnopfield Play Care is a private company, limited by guarantee, incorporated in England & Wales, registered number CE001097. The registered office is Front Street, Burnopfield, Newcastle Upon Tyne, NE16 6PT.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	10% Reducing Balance Method
Computer Equipment	10% Reducing Balance Method

2.4. Government Grant

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 6 (2022: 5)

Burnopfield Play Care
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2023

4. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 September 2022	3,916	2,613	6,529
As at 31 August 2023	3,916	2,613	6,529
Depreciation			
As at 1 September 2022	2,202	1,982	4,184
Provided during the period	172	126	298
As at 31 August 2023	2,374	2,108	4,482
Net Book Value			
As at 31 August 2023	1,542	505	2,047
As at 1 September 2022	1,714	631	2,345

5. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments and accrued income	840	840
Other taxes and social security	2,024	-
	2,864	840

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	(1)	1
Pension Control Account	522	279
Accruals and deferred income	900	900
	1,421	1,180

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Burnopfield Play Care
Detailed Income Statement
For The Year Ended 31 August 2023**

	2023		2022	
	£	£	£	£
TURNOVER				
Sales		73,821		82,061
Fundraising		3,721		-
Other trading income		-		66
		<u>77,542</u>		<u>82,127</u>
COST OF SALES				
Books, Toys and Learning Activities	1,138		2,334	
Vehicle running costs	-		180	
		<u>(1,138)</u>		<u>(2,514)</u>
GROSS SURPLUS		<u>76,404</u>		<u>79,613</u>
Administrative Expenses				
Wages and salaries	72,445		78,669	
Employers NI	-		207	
Employers pensions - defined contributions scheme	1,398		1,424	
Staff training	132		12	
Protective clothing	-		516	
Subsistence expenses	827		-	
Rent	1,970		640	
Rates	-		167	
Cleaning	58		144	
Repairs, renewals and maintenance	-		45	
Insurance	482		419	
Printing, postage and stationery	248		185	
Telecommunications and data costs	282		268	
Accountancy fees	1,992		1,548	
Subscriptions	357		540	
Bank charges	103		69	
Charitable donations	658		-	
Other office costs	-		125	
Depreciation	298		348	
Sundry expenses	220		62	
		<u>(81,470)</u>		<u>(85,388)</u>
Other Operating Income				
Grants and subsidies received	2,005		3,560	
Government grant receipts - net	-		135	
		<u>2,005</u>		<u>3,695</u>
OPERATING DEFICIT		<u>(3,061)</u>		<u>(2,080)</u>
Other interest receivable and similar income				
Bank interest receivable	5		-	
		<u>5</u>		<u>-</u>
DEFICIT FOR THE FINANCIAL YEAR		<u><u>(3,056)</u></u>		<u><u>(2,080)</u></u>

BURNOPFIELD PLAY CARE

England & Wales - Charity number 1156234

Accounts

**BURNOPFIELD PLAY CARE
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

Burnopfield Play Care
Director's Report and Unaudited Financial Statements
For The Year Ended 31 August 2022

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**Burnopfield Play Care
Company Information
For The Year Ended 31 August 2022**

Director	Mr Stephen Dormer
Company Number	CE001097
Registered Office	Front Street Burnopfield Newcastle Upo Tyne NE16 6PT
Accountants	Smith & Co Accountants Limited ACCA Unit G2 Tanfield Lea Business Centre Stanley Co Durham DH9 9DB

Burnopfield Play Care
Company No. CE001097
Director's Report For The Year Ended 31 August 2022

The director presents his report and the financial statements for the year ended 31 August 2022.

Statement of Director's Responsibilities

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

Mr Stephen Dormer

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr Stephen Dormer

Director

29/11/2022

**Burnopfield Play Care
Accountant's Report
For The Year Ended 31 August 2022**

Report to the director on the preparation of the unaudited statutory accounts of Burnopfield Play Care for the year ended 31 August 2022

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Burnopfield Play Care which comprise the Income Statement, the Statement of Financial Position and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of Burnopfield Play Care, as a body, in accordance with the terms of our engagement letter dated 06 March 2020. Our work has been undertaken solely to prepare for your approval the accounts of Burnopfield Play Care and state those matters that we have agreed to state to the director of Burnopfield Play Care, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Burnopfield Play Care and its director as a body for our work or for this report.

It is your duty to ensure that Burnopfield Play Care has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Burnopfield Play Care. You consider that Burnopfield Play Care is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Burnopfield Play Care. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

29/11/2022

Smith & Co Accountants Limited
ACCA
Unit G2
Tanfield Lea Business Centre
Stanley
Co Durham
DH9 9DB

**Burnopfield Play Care
Income Statement
For The Year Ended 31 August 2022**

	Notes	2022 £	2021 £
TURNOVER		82,127	58,902
Cost of sales		(2,514)	(2,040)
GROSS SURPLUS		79,613	56,862
Administrative expenses		(85,388)	(79,676)
Other operating income		3,695	18,060
OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR		(2,080)	(4,754)

The notes on pages 6 to 7 form part of these financial statements.

**Burnopfield Play Care
Statement of Financial Position
As at 31 August 2022**

		2022	2021
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3	2,345	2,693
		2,345	2,693
CURRENT ASSETS			
Debtors	4	840	-
Cash at bank and in hand		9,282	11,258
		10,122	11,258
Creditors: Amounts Falling Due Within One Year	5	(1,180)	(584)
NET CURRENT ASSETS (LIABILITIES)		8,942	10,674
TOTAL ASSETS LESS CURRENT LIABILITIES		11,287	13,367
NET ASSETS		11,287	13,367
Income Statement		11,287	13,367
MEMBERS' FUNDS		11,287	13,367

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

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mr Stephen Dormer

Director

29/11/2022

The notes on pages 6 to 7 form part of these financial statements.

Burnopfield Play Care

Notes to the Financial Statements

For The Year Ended 31 August 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	10% Reducing Balance Method
Computer Equipment	10% Reducing Balance Method

1.4. Government Grant

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 5 (2021: 5)

Burnopfield Play Care
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2022

3. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 September 2021	3,916	2,613	6,529
As at 31 August 2022	3,916	2,613	6,529
Depreciation			
As at 1 September 2021	2,012	1,824	3,836
Provided during the period	190	158	348
As at 31 August 2022	2,202	1,982	4,184
Net Book Value			
As at 31 August 2022	1,714	631	2,345
As at 1 September 2021	1,904	789	2,693

4. Debtors

	2022	2021
	£	£
Due within one year		
Prepayments and accrued income	840	-
	840	-

5. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	1	-
Other taxes and social security	-	161
Pension Control Account	279	(297)
Accruals and deferred income	900	720
	1,180	584

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

7. General Information

Burnopfield Play Care is a private company, limited by guarantee, incorporated in England & Wales, registered number CE001097. The registered office is Front Street, Burnopfield, Newcastle Upon Tyne, NE16 6PT.

**Burnopfield Play Care
Detailed Income Statement
For The Year Ended 31 August 2022**

	2022		2021	
	£	£	£	£
TURNOVER				
Sales		82,061		55,319
Other trading income		66		3,583
		<u>82,127</u>		<u>58,902</u>
COST OF SALES				
Books, Toys and Learning Activities	2,334		2,040	
Vehicle running costs	180		-	
	<u>2,514</u>		<u>(2,040)</u>	
		<u>(2,514)</u>		<u>(2,040)</u>
GROSS SURPLUS		79,613		56,862
Administrative Expenses				
Wages and salaries	78,669		70,091	
Employers NI	207		3,376	
Employers pensions - defined contributions scheme	1,424		1,054	
Staff training	12		688	
Protective clothing	516		-	
Rent	640		560	
Rates	167		-	
Cleaning	144		-	
Repairs, renewals and maintenance	45		-	
Insurance	419		431	
Printing, postage and stationery	185		80	
Advertising and marketing costs	-		108	
Telecommunications and data costs	268		323	
Accountancy fees	1,548		1,872	
Subscriptions	540		-	
Bank charges	69		-	
Other office costs	125		104	
Depreciation	348		409	
Sundry expenses	62		580	
	<u>85,388</u>		<u>79,676</u>	
		(85,388)		(79,676)
Other Operating Income				
Grants and subsidies received	3,560		-	
Government grant receipts - net	135		-	
Job retention scheme income	-		18,060	
	<u>3,695</u>		<u>18,060</u>	
		3,695		18,060
OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR		<u>(2,080)</u>		<u>(4,754)</u>

BURNOPFIELD PLAY CARE

England & Wales - Charity number 1156234

Accounts

Burnopfield Playcare
Unaudited Accounts
31 August 2021

SMITH & CO
Chartered Accountants
Unit G2 Tanfield Business Centre
Stanley
Co Durham
DH9 9DB

Burnopfield Playcare

Accounts

Year ended 31 August 2021

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Burnopfield Playcare

Officers and Professional Advisers

Director	Mr S Dormer
Registered office	Front Street Burnopfield Newcastle Upon Tyne NE16 6PT
Accountants	Smith & Co Chartered Accountants Unit G2 Tanfield Business Centre Stanley Co Durham DH9 9DB
Bankers	HSBC bank plc West Street Branch 2 Ellison Street Gateshead Tyne and Wear

Burnopfield Playcare
Proprietor's Report
Year ended 31 August 2021

The proprietor presents his report and the unaudited accounts of the business for the year ended 31 August 2021.

Principal activities

The principal activity of the company was wrap around child care.

Proprietor

The proprietor who served the business during the year was as follows:

Mr S Dormer

Small company provisions

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

This report was approved by the board of directors on 14 December 2021 and signed on behalf of the board by:

Mr S Dormer
Proprietor

Registered office:
Front Street
Burnopfield
Newcastle Upon Tyne
NE16 6PT

Burnopfield Playcare
Statement of Income and Retained Earnings
Year ended 31 August 2021

	Note	2021 £	2020 £
Turnover		55,319	59,431
Cost of sales		<u>2,040</u>	<u>1,107</u>
Gross profit		53,279	58,324
Administrative expenses		79,676	85,857
Other operating income		<u>21,643</u>	<u>23,814</u>
Operating loss		<u>(4,754)</u>	<u>(3,719)</u>
Loss before taxation	5	<u>(4,754)</u>	<u>(3,719)</u>
Tax on loss		<u>—</u>	<u>—</u>
Loss for the financial year and total comprehensive income		<u><u>(4,754)</u></u>	<u><u>(3,719)</u></u>
Retained earnings at the start of the year		18,121	21,840
Retained earnings at the end of the year		<u><u>13,367</u></u>	<u><u>18,121</u></u>

All the activities of the business are from continuing operations.

The notes on pages 5 to 7 form part of these accounts.

Burnopfield Playcare
Statement of Financial Position
31 August 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	6	2,693	3,102
Current assets			
Debtors	7	–	8
Cash at bank and in hand		11,258	15,898
		<u>11,258</u>	<u>15,906</u>
Creditors: amounts falling due within one year	8	584	887
Net current assets		<u>10,674</u>	<u>15,019</u>
Total assets less current liabilities		<u>13,367</u>	<u>18,121</u>
Net assets		<u><u>13,367</u></u>	<u><u>18,121</u></u>
Capital and reserves			
Profit and loss account		<u>13,367</u>	<u>18,121</u>
Shareholders funds		<u><u>13,367</u></u>	<u><u>18,121</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31 August 2021 the business was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the board of directors and authorised for issue on 14 December 2021, and are signed on behalf of the board by:

Mr S Dormer
Company registration number: CE001097

The notes on pages 5 to 7 form part of these accounts.

Burnopfield Playcare

Notes to the Accounts

Year ended 31 August 2021

1. General information

The business is a private business limited by shares, registered in UK. The address of the registered office is Front Street, Burnopfield, Newcastle Upon Tyne, NE16 6PT.

2. Statement of compliance

These accounts have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The accounts 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 profit or loss.

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

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

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 comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

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:

Fixtures & Fittings	- 10% reducing balance
Equipment	- 20% reducing balance

Burnopfield Playcare

Notes to the Accounts *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

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.

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 business are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the business during the year amounted to 5 (2020: 6).

5. Profit before taxation

Profit before taxation is stated after charging:

	2021	2020
	£	£
Depreciation of tangible assets	409	481

Burnopfield Playcare

Notes to the Accounts *(continued)*

Year ended 31 August 2021

6. Tangible assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 September 2020 and 31 August 2021	<u>3,916</u>	<u>2,613</u>	<u>6,529</u>
Depreciation			
At 1 September 2020	1,800	1,627	3,427
Charge for the year	<u>212</u>	<u>197</u>	<u>409</u>
At 31 August 2021	<u>2,012</u>	<u>1,824</u>	<u>3,836</u>
Carrying amount			
At 31 August 2021	<u>1,904</u>	<u>789</u>	<u>2,693</u>
At 31 August 2020	<u>2,116</u>	<u>986</u>	<u>3,102</u>

7. Debtors

	2021 £	2020 £
Other debtors	<u>—</u>	<u>8</u>

8. Creditors: amounts falling due within one year

	2021 £	2020 £
Social security and other taxes	161	—
Other creditors	<u>423</u>	<u>887</u>
	<u>584</u>	<u>887</u>

Burnopfield Playcare
Management Information
Year ended 31 August 2021

The following pages do not form part of the accounts.

Burnopfield Playcare
Detailed Income Statement
Year ended 31 August 2021

	2021	2020
	£	£
Turnover		
Turnover	55,319	49,431
Grant	—	10,000
	<u>55,319</u>	<u>59,431</u>
 Cost of sales		
Books, toys and learning activities	2,040	1,107
	<u>53,279</u>	<u>58,324</u>
Gross profit		
 Overheads		
Administrative expenses	79,676	85,857
Other operating income	21,643	23,814
	<u>(4,754)</u>	<u>(3,719)</u>
Operating loss		
 Loss before taxation	<u>(4,754)</u>	<u>(3,719)</u>

Burnopfield Playcare
Notes to the Detailed Income Statement
Year ended 31 August 2021

	2021	2020
	£	£
Administrative expenses		
Wages	70,091	76,883
Employers national insurance contributions	3,376	–
Staff pension contributions	1,054	861
Rent	560	560
Insurance	431	415
Training and Travel	688	1,581
Telephone	323	408
Office expenses	104	100
Software, stationery and postage	80	68
Sundry expenses	580	521
Advertising	108	148
Legal and professional fees (allowable)	–	1,603
Accountancy fees	1,872	2,228
Depreciation of tangible assets	409	481
	<u>79,676</u>	<u>85,857</u>
Other operating income		
Employer Allowance	3,583	3,081
JRS Grant	18,060	20,733
	<u>21,643</u>	<u>23,814</u>