

**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

Contents

	Page
Company Information	1
Director's Report	2
Accountant's Report	3
Income Statement	4
Statement of Financial Position	5
Notes to the Financial Statements	6—7
The following pages do not form part of the statutory accounts:	
Detailed Income Statement	8

**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)
		<hr/>	<hr/>
GROSS SURPLUS		79,613	56,862
Administrative expenses		(85,388)	(79,676)
Other operating income		3,695	18,060
		<hr/>	<hr/>
OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR		(2,080)	(4,754)
		<hr/> <hr/>	<hr/> <hr/>

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>