

Crookham Sunshines Community Preschool

England & Wales · Charity number 1158222

Details

Other names	COURT MOOR COMMUNITY PLAYGROUP
Status	Registered
Legal form	CIO
Registered	2014-08-12
Register	View on the Charity Commission register

Contact

Address	Church Crookham Community Centre Boyce Road Church Crookham Fleet Hampshire GU52 8AQ
Phone	01252 939454
Email	admin@crookhamsunshinespreschool.co.uk
Website	crookhamsunshinespreschool.co.uk

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY;(2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(3) PROMOTING THEIR HEALTH AND WELLBEING;(4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Community playgroup

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£211,312	£241,861	-	-
2023-08-31	£221,304	£237,758	-	-
2022-08-31	£250,613	£244,446	-	-
2021-08-31	£163,342	£151,769	-	-
2020-12-31	£214,116	£222,240	-	-

Trustees

Name	Role	Appointed
Sophie Gooding	Chair	2025-05-21
Cara McKinley		2023-05-10
Michael McGovern		2025-09-23
Paul Oakley		2025-09-23
Paul Spinks		2022-10-19

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
CROOKHAM SUNSHINES COMMUNITY PRESCHOOL**

CROOKHAM SUNSHINES COMMUNITY PRESCHOOL

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FOR THE YEAR ENDED 31 AUGUST 2024**

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CROOKHAM SUNSHINES COMMUNITY PRESCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

Summary of the purposes of the charity as set out in its governing document

The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

- (1) Promoting their care and safety;
- (2) Promoting their education and promoting the parental involvement
- (3) Promoting their health and wellbeing;
- (4) Providing services to support them and their families and carers;
- (5) Providing services to individuals holding membership of the ICO; and
- (6) Furthering the aims of the Pre-school Learning Alliance.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

The Playgroup follows the Governments Early Years Foundation Stages to allow children to reach their own potential goals within a caring setting that allows meaningful play and individual development in the following areas:

- Communication and language
- Physical development
- Personal, Social & Emotional Development
- Literacy
- Mathematics
- Understanding the world
- Expressive arts and design

The Playgroup has drawn on outside professional help to ensure its adherence to the Pre-School Learning Alliance and its accountability to the Charity Commission

The Playgroup has had a challenging year but still provided quality childcare in a fun and educational setting within the community for multicultural children aged 2 years to 4 years old from diverse backgrounds.

The Playgroup has maintained a strong financial position with its majority income from Hampshire County Council. The Playgroup has reserves to ensure quality childcare, training & redundancy contingency for its staff.

The settings opened their doors after the summer break with Crookham Sunshines having 75.6% occupancy increasing to 87.3% by April 2024 and Court Moor having 30% occupancy increasing to 51% from April to Aug 2024.

The ratios of the settings are maintained at 1:6 where possible and occasional work on 1:8 if we need to cover a staff absence.

CROOKHAM SUNSHINES COMMUNITY PRESCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Playgroup has ensured the care of the children is priority.

The Trustees would like to thank the whole team for their continued dedication ensuring that the children carried on with their learning through play.

Fundraising had been very limited from September 2023 to August 2024 due to the closing of the Court Moor setting.

The Trustees had to make a difficult decision to close one of our setting due low birth rates and due to the staffing recruitment difficulties.

There has also been a settling in of the new Trustees that took over in May 2023. During the course of 2023/2024 we unfortunately lost our Co-Chair, however the overall number of Trustees was still healthy, with 9 still in place at the end of the educational year.

Recruitment of staff has continued to be difficult, especially after having two staff members leave us. The positives however were that we have subsequently recruited 2 new staff members.

The happiness and wellbeing of the staff is important to the Trustees and with the news of the closure of our Court Moor setting, this has been a little unsettling for the staff, especially those affected at the setting we closed. The positives were that the staff members from the Court Moor setting agreed to transfer to the Crookham Sunshines setting. An objective for next year is to build a strong relationship between the staff and trustees, after two years of uncertainty.

The Trustees agreed to increase staff wages to be in line with other settings in the area, which has given a boost to the staff.

FINANCIAL REVIEW

Financial position

The Trustees consider the financial position to be satisfactory.

Reserves policy

The amount of reserves held is £50,000

The reserves is held;

To ensure that our preschool is able to operate during periods of lower income (e.g. lower occupancy)

To ensure money is reserved for unexpected events (e.g. an unexpected repair),

redundancies or any emergencies (e.g. long term sick leave).

To provide an opportunity to reserve money for future projects.

Going concern

The trustees are confident that the charity can continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

CROOKHAM SUNSHINES COMMUNITY PRESCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees oversee the playgroup activities, members are elected, every year by majority vote, at the AGM and then DBS checked via Ofsted.

The Committee must be made up of a minimum of 3 members. Committee should consist of a minimum of Chair, Treasurer, Secretary.

The Trustees principle role is as follows:-

- o Review Policies and Practice including Ofsted and charity commission requirements
- o Employ and Appraise Staff.

Members fall into two categories:-

- o Family Member - parents of children attending the playgroup.
- o Affiliate member - individuals, organizations interested in the playgroup.

Each member is allowed one vote.

Organisational structure

1. Pre- School Learning Alliance
2. Committee of Trustees
3. Playgroup
4. Members

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1158222

Principal address

Spring Woods
Fleet
Hampshire
GU52 7SX

Trustees

T Redpath
A Chappelow
G Hall
L M James
W O M Ma
J Streetly
B Friedrichs
P Spinks
A Spinks
M Tivey
J Allen
K R Cook

Independent Examiner

Stuart Mackie, FCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

CROOKHAM SUNSHINES COMMUNITY PRESCHOOL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024**

Approved by order of the board of trustees on 23RD JUNE 2025 and signed on its behalf by:


.....
B Friedrichs - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CROOKHAM SUNSHINES COMMUNITY PRESCHOOL**

Independent examiner's report to the trustees of Crookham Sunshines Community Preschool

I report to the charity trustees on my examination of the accounts of Crookham Sunshines Community Preschool (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stuart Mackie

Stuart Mackie, FCA

Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 26/6/2025

CROOKHAM SUNSHINES COMMUNITY PRESCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

		2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities	4		
Development and Education		206,387	217,578
Other trading activities	2	3,652	3,217
Investment income	3	1,273	509
Total		<u>211,312</u>	<u>221,304</u>
 EXPENDITURE ON			
Charitable activities	5		
Development and Education		<u>241,861</u>	<u>237,758</u>
 NET INCOME/(EXPENDITURE)		 (30,549)	 (16,454)
 RECONCILIATION OF FUNDS			
Total funds brought forward		168,916	185,370
 TOTAL FUNDS CARRIED FORWARD		 <u><u>138,367</u></u>	 <u><u>168,916</u></u>

The notes form part of these financial statements

CROOKHAM SUNSHINES COMMUNITY PRESCHOOL

**BALANCE SHEET
31 AUGUST 2024**

	Notes	2024 Total funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	10	4,463	28,798
CURRENT ASSETS			
Stocks	11	1,143	2,074
Debtors	12	4,077	4,540
Cash at bank		133,743	137,905
		<u>138,963</u>	<u>144,519</u>
CREDITORS			
Amounts falling due within one year	13	(5,059)	(4,401)
NET CURRENT ASSETS		<u>133,904</u>	<u>140,118</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>138,367</u>	<u>168,916</u>
NET ASSETS		<u>138,367</u>	<u>168,916</u>
FUNDS	14		
Unrestricted funds		<u>138,367</u>	<u>168,916</u>
TOTAL FUNDS		<u>138,367</u>	<u>168,916</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd June 2025..... and were signed on its behalf by:


B Friedrichs - Trustee


P Spinks - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & equipment	4% straight line
Other land & buildings	25-50% straight line or 25-50% reducing balance

Individual fixed assets costing £100 or more are capitalised at cost, or, if gifted, at the value to the charity on receipt.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CROOKHAM SUNSHINES COMMUNITY PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Other income	1,024	1,884
Shop income	2,628	1,333
	<u>3,652</u>	<u>3,217</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	1,273	509
	<u>1,273</u>	<u>509</u>

All investment income is derived from assets held in the United Kingdom.

4. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Company Voucher Scheme	Development and Education	-	14,909
Parents Funded	Development and Education	40,249	39,062
Hampshire County Council	Development and Education	166,138	163,607
		<u>206,387</u>	<u>217,578</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Hampshire County Council	166,138	163,607
	<u>166,138</u>	<u>163,607</u>

CROOKHAM SUNSHINES COMMUNITY PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Development and Education	<u>239,244</u>	<u>2,617</u>	<u>241,861</u>

6. SUPPORT COSTS

	Governance costs £
Development and Education	<u>2,617</u>

Support costs, included in the above, are as follows:

Governance costs

	2024 Development and Education £	2023 Total activities £
Accountancy and legal fees	979	(2,028)
Independent examiners fees	<u>1,638</u>	<u>1,560</u>
	<u>2,617</u>	<u>(468)</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

During the year no trustees (2023: 1) were reimbursed out of pocket expenses for computer costs. (2023: £90).

8. STAFF COSTS

	2024 £	2023 £
Wages and salaries	156,051	172,525
Social security costs	4,623	4,602
Other pension costs	<u>2,547</u>	<u>2,582</u>
	<u>163,221</u>	<u>179,709</u>

The key management personnel of the Charity comprise of the general manager and the deputy manager. The total employee benefits of the key management personnel of the Charity were £57,025.(2023 - £69,738)

The average monthly number of employees during the year was as follows:

	2024	2023
Direct	<u>10</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

CROOKHAM SUNSHINES COMMUNITY PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Development and Education	217,578
Other trading activities	3,217
Investment income	509
Total	<u>221,304</u>
EXPENDITURE ON	
Charitable activities	
Development and Education	<u>237,758</u>
NET INCOME/(EXPENDITURE)	(16,454)
RECONCILIATION OF FUNDS	
Total funds brought forward	185,370
TOTAL FUNDS CARRIED FORWARD	<u><u>168,916</u></u>

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2023	28,149	31,687	59,836
Additions	-	570	570
Disposals	<u>(28,149)</u>	<u>(16,461)</u>	<u>(44,610)</u>
At 31 August 2024	<u>-</u>	<u>15,796</u>	<u>15,796</u>
DEPRECIATION			
At 1 September 2023	13,547	17,491	31,038
Charge for year	2,673	2,949	5,622
Eliminated on disposal	<u>(16,220)</u>	<u>(9,107)</u>	<u>(25,327)</u>
At 31 August 2024	<u>-</u>	<u>11,333</u>	<u>11,333</u>
NET BOOK VALUE			
At 31 August 2024	<u>-</u>	<u>4,463</u>	<u>4,463</u>
At 31 August 2023	<u><u>14,602</u></u>	<u><u>14,196</u></u>	<u><u>28,798</u></u>

CROOKHAM SUNSHINES COMMUNITY PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

11. STOCKS

	2024	2023
	£	£
Stocks	<u>1,143</u>	<u>2,074</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments	<u>4,077</u>	<u>4,540</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,071	578
Other creditors	<u>2,988</u>	<u>3,823</u>
	<u>5,059</u>	<u>4,401</u>

14. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At
	£	£	31.8.24
			£
Unrestricted funds			
General fund	168,916	(30,549)	138,367
	<u>168,916</u>	<u>(30,549)</u>	<u>138,367</u>
TOTAL FUNDS	<u>168,916</u>	<u>(30,549)</u>	<u>138,367</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	211,312	(241,861)	(30,549)
	<u>211,312</u>	<u>(241,861)</u>	<u>(30,549)</u>
TOTAL FUNDS	<u>211,312</u>	<u>(241,861)</u>	<u>(30,549)</u>

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At
	£	£	31.8.23
			£
Unrestricted funds			
General fund	181,601	(16,908)	164,693
Designated fund	3,769	454	4,223
	<u>185,370</u>	<u>(16,454)</u>	<u>168,916</u>
TOTAL FUNDS	<u>185,370</u>	<u>(16,454)</u>	<u>168,916</u>

CROOKHAM SUNSHINES COMMUNITY PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,421	(236,329)	(16,908)
Designated fund	1,883	(1,429)	454
	<u>221,304</u>	<u>(237,758)</u>	<u>(16,454)</u>
TOTAL FUNDS	<u>221,304</u>	<u>(237,758)</u>	<u>(16,454)</u>

Included in the unrestricted funds above, the trustees operate a designated fund consisting of the funds raised by fundraising with the intent of spending this on events and equipment for the children of the playgroups.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

16. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

Accounts

REGISTERED COMPANY NUMBER: CE001616 (England and Wales)
REGISTERED CHARITY NUMBER: 1158222

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
COURT MOOR COMMUNITY PLAYGROUP**

COURT MOOR COMMUNITY PLAYGROUP

**CONTENTS OF THE FINANCIAL STATEMENTS
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COURT MOOR COMMUNITY PLAYGROUP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

Summary of the purposes of the charity as set out in its governing document

The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

- (1) Promoting their care and safety;
- (2) Promoting their education and promoting the parental involvement
- (3) Promoting their health and wellbeing;
- (4) Providing services to support them and their families and carers;
- (5) Providing services to individuals holding membership of the ICO; and
- (6) Furthering the aims of the Pre-school Learning Alliance.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

The Playgroup follows the Governments Early Years Foundation Stages to allow children to reach their own potential goals within a caring setting that allows meaningful play and individual development in the following areas:

- Communication and language
- Physical development
- Personal, Social & Emotional Development
- Literacy
- Mathematics
- Understanding the world
- Expressive arts and design

The Playgroup has drawn on outside professional help to ensure its adherence to the Pre-School Learning Alliance and its accountability to the Charity Commission

The Playgroup has had a challenging year but still provided quality childcare in a fun and educational setting within the community for multicultural children aged 2 years to 4 years old from diverse backgrounds.

The Playgroup has maintained a strong financial position with its majority income from Hampshire County Council. The Playgroup has reserves to ensure quality childcare, training & redundancy contingency for its staff.

The settings opened their doors after the summer break with Crookham Sunshines having 82.3% occupancy increasing to 94% by April 2023 and Court Moor having 43% occupancy increasing to 60.5% from April to Aug 2023.

The ratios of the settings are maintained at 1:6 where possible and occasional work on 1:8 if we need to cover a staff absence.

COURT MOOR COMMUNITY PLAYGROUP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Playgroup has ensured the care of the children is priority.

The Trustees would like to thank the whole team for their continued dedication ensuring that the children carried on with their learning through play.

Fundraising had been very limited from September 2022 to August 2023 due to the uncertainty of keeping the settings open due a potential of no trustees being able to carry forward.

The long standing trustees made the decision to step down from their roles at October 2022 AGM and trustee recruitment was started. There was a period of time where it looked like the settings will need to close. In March we held a consultation meeting inviting all the members and informed them that if the charity didn't have enough trustees we would be looking to close the charity and thereby the preschools. Between March and April, we looked at changing the charity to a CIC, merging with other preschools, whilst advertising amongst the parent community. We are happy to report that in May 2023 we were able to elect enough trustees to carry the charity forward. We now have a strong team of trustees ready to support the charity over the next year.

Recruitment of staff has continued to been difficult with one vacancy remaining unfilled since Sept 2022 for Early Years Practitioners. In May 2023 one of the Deputy Managers left the team. We have two vacancies that need to be filled but it is difficult to find the candidates. This has put extra pressure on the Manager and other Deputy Manager. The Trustees would like to take this opportunity to thank the Management team for continuing to take the lead and keep the settings running smoothly.

The happiness and wellbeing of the staff is important to the Trustees and this appears to be fragile due to a very unsettled year of not knowing the future of the playgroup. There was a prolonged period where an update could not be provided to the staff and this has led to the staff feeling that there has been a lack of communication from the Trustees. An objective for next year is to improve this and building a strong relationship between the staff and trustees.

With a significant increase in staff wages along with an increase in general running costs, the playgroup has made a loss this year. The next committee has an objective to look at the viability of running two settings, along with the annual salary review and the need to increase the fees.

FINANCIAL REVIEW

Financial position

The Trustees consider the financial position to be satisfactory.

Reserves policy

The amount of reserves held is £50,000

The reserves is held;

To ensure that our preschool is able to operate during periods of lower income (e.g. lower occupancy)

To ensure money is reserved for unexpected events (e.g. an unexpected repair),

redundancies or any emergencies (e.g. long

term sick leave).

To provide an opportunity to reserve money for future projects.

Going concern

The trustees are confident that the charity can continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

COURT MOOR COMMUNITY PLAYGROUP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees oversee the playgroup activities, members are elected, every year by majority vote, at the AGM and then DBS checked via Ofsted.

The Committee must be made up of a minimum of 3 members. Committee should consist of a minimum of Chair, Treasurer, Secretary.

The Trustees principle role is as follows:-

- o Review Policies and Practice including Ofsted and charity commission requirements
- o Employ and Appraise Staff.

Members fall into two categories:-

- o Family Member - parents of children attending the playgroup.
- o Affiliate member - individuals, organizations interested in the playgroup.

Each member is allowed one vote.

Organisational structure

1. Pre- School Learning Alliance
2. Committee of Trustees
3. Playgroup
4. Members

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE001616 (England and Wales)

Registered Charity number

1158222

Registered office

Spring Woods
Fleet
Hampshire
GU52 7SX

Trustees

T Redpath
A Chappelow (appointed 14.6.2023)
G Hall (appointed 14.6.2023)
L M James (appointed 10.5.2023)
W O M Ma (appointed 10.5.2023)
J Streetly (appointed 10.5.2023)
B Friedrichs (appointed 10.5.2023)
P Spinks (appointed 19.10.2022)
A Spinks (appointed 19.10.2022)
M Tivey
J Allen
K R Cook
A Holland (resigned 19.10.2022)
A Tawfik (resigned 19.10.2022)
J Honnoraty (resigned 19.10.2022)

COURT MOOR COMMUNITY PLAYGROUP

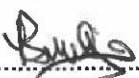
**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Stuart Mackie, FCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Approved by order of the board of trustees on 14TH MARCH 2024 and signed on its behalf by:


.....
B Friedrichs - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COURT MOOR COMMUNITY PLAYGROUP**

Independent examiner's report to the trustees of Court Moor Community Playgroup ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stuart Mackie, FCA

Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 22/3/24

COURT MOOR COMMUNITY PLAYGROUP

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023**

		2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities	4		
Development and Education		217,578	248,634
Other trading activities	2	3,216	1,968
Investment income	3	510	11
Total		<u>221,304</u>	<u>250,613</u>
 EXPENDITURE ON			
Charitable activities	5		
Development and Education		<u>237,758</u>	<u>244,446</u>
 NET INCOME/(EXPENDITURE)		(16,454)	6,167
 RECONCILIATION OF FUNDS			
Total funds brought forward		185,370	179,203
 TOTAL FUNDS CARRIED FORWARD		<u><u>168,916</u></u>	<u><u>185,370</u></u>

The notes form part of these financial statements

COURT MOOR COMMUNITY PLAYGROUP

BALANCE SHEET 31 AUGUST 2023

	Notes	2023 Total funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	11	28,798	34,852
CURRENT ASSETS			
Stocks	12	2,074	2,456
Debtors	13	4,540	1,727
Cash at bank		137,905	154,649
		<u>144,519</u>	<u>158,832</u>
CREDITORS			
Amounts falling due within one year	14	(4,401)	(8,314)
		<u>140,118</u>	<u>150,518</u>
NET CURRENT ASSETS			
		<u>140,118</u>	<u>150,518</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>168,916</u>	<u>185,370</u>
NET ASSETS			
		<u>168,916</u>	<u>185,370</u>
FUNDS	15		
Unrestricted funds		168,916	185,370
TOTAL FUNDS		<u>168,916</u>	<u>185,370</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

COURT MOOR COMMUNITY PLAYGROUP

BALANCE SHEET - continued
31 AUGUST 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



.....
B Friedrichs - Trustee



.....
G Hall - Trustee



.....
P Spinks - Trustee

COURT MOOR COMMUNITY PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & equipment	4% straight line
Other land & buildings	25-50% straight line or 25-50% reducing balance

Individual fixed assets costing £100 or more are capitalised at cost, or, if gifted, at the value to the charity on receipt.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

COURT MOOR COMMUNITY PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Other income	1,883	1,968
Shop income	1,333	-
	<u>3,216</u>	<u>1,968</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>510</u>	<u>11</u>

All investment income is derived from assets held in the United Kingdom.

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Company Voucher Scheme	Development and Education	14,909	11,069
Parents Funded	Development and Education	39,062	36,905
Hampshire County Council	Development and Education	163,607	200,660
		<u>217,578</u>	<u>248,634</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Hampshire County Council	<u>163,607</u>	<u>200,660</u>

COURT MOOR COMMUNITY PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Development and Education	238,226	(468)	237,758

6. SUPPORT COSTS

	Governance costs £
Development and Education	(468)

Support costs, included in the above, are as follows:

Governance costs

	2023 Development and Education £	2022 Total activities £
Accountancy and legal fees	(2,028)	2,755
Independent examiners fees	1,560	1,262
	(468)	4,017

7. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Depreciation - owned assets	7,179	9,402

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

During the year 1 trustee (2022: 0) was reimbursed out of pocket expenses for computer costs totalling £90 (2022: £0).

COURT MOOR COMMUNITY PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	172,525	172,497
Social security costs	4,602	3,849
Other pension costs	2,582	2,521
	<u>179,709</u>	<u>178,867</u>

The key management personnel of the Charity comprise of the general manager and two deputy managers. The total employee benefits of the key management personnel of the Charity were £69,738.

The average monthly number of employees during the year was as follows:

	2023	2022
	12	13
Direct	<u>12</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Development and Education	248,634
Other trading activities	1,968
Investment income	11
Total	<u>250,613</u>
 EXPENDITURE ON	
Charitable activities	
Development and Education	<u>244,446</u>
 NET INCOME	6,167
 RECONCILIATION OF FUNDS	
Total funds brought forward	179,203
 TOTAL FUNDS CARRIED FORWARD	<u><u>185,370</u></u>

COURT MOOR COMMUNITY PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2022	28,149	30,562	58,711
Additions	-	1,125	1,125
At 31 August 2023	<u>28,149</u>	<u>31,687</u>	<u>59,836</u>
DEPRECIATION			
At 1 September 2022	9,897	13,962	23,859
Charge for year	3,650	3,529	7,179
At 31 August 2023	<u>13,547</u>	<u>17,491</u>	<u>31,038</u>
NET BOOK VALUE			
At 31 August 2023	<u>14,602</u>	<u>14,196</u>	<u>28,798</u>
At 31 August 2022	<u>18,252</u>	<u>16,600</u>	<u>34,852</u>

12. STOCKS

	2023 £	2022 £
Stocks	<u>2,074</u>	<u>2,456</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments	<u>4,540</u>	<u>1,727</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	578	1,281
Other creditors	-	571
Accrued expenses	3,823	6,462
	<u>4,401</u>	<u>8,314</u>

15. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	181,601	(16,908)	164,693
Designated fund	3,769	454	4,223
	<u>185,370</u>	<u>(16,454)</u>	<u>168,916</u>
TOTAL FUNDS	<u>185,370</u>	<u>(16,454)</u>	<u>168,916</u>

COURT MOOR COMMUNITY PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,421	(236,329)	(16,908)
Designated fund	1,883	(1,429)	454
	<u>221,304</u>	<u>(237,758)</u>	<u>(16,454)</u>
TOTAL FUNDS	<u>221,304</u>	<u>(237,758)</u>	<u>(16,454)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	175,694	5,907	181,601
Designated fund	3,509	260	3,769
	<u>179,203</u>	<u>6,167</u>	<u>185,370</u>
TOTAL FUNDS	<u>179,203</u>	<u>6,167</u>	<u>185,370</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,135	(243,228)	5,907
Designated fund	1,478	(1,218)	260
	<u>250,613</u>	<u>(244,446)</u>	<u>6,167</u>
TOTAL FUNDS	<u>250,613</u>	<u>(244,446)</u>	<u>6,167</u>

Included in the unrestricted funds above, the trustees operate a designated fund consisting of the funds raised by fundraising with the intent of spending this on events and equipment for the children of the playgroups.

COURT MOOR COMMUNITY PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

17. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 1st September 2021 To 31st August 2022

Charity name: Court Moor Community Playgroup

Charity registration number: 1158222

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The charity works for the public benefit having as its objects the development and education of children and young people in particular by: (1) Promoting their care and safety; (2) Promoting their education and promoting the parental involvement (3) Promoting their health and wellbeing; (4) Providing services to support them and their families and carers; (5) Providing services to individuals holding membership of the ICO; and (6) Furthering the aims of the Pre-school Learning Alliance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Playgroup follows the Governments Early Years Foundation Stages to allow children to reach their own potential goals within a caring setting that allows meaningful play and individual development in the following areas:- • Physical Development • Personal, Social & Emotional Development • Communication • Literacy • Expressive Art • Knowledge & Understanding of the World • Problem Solving. The Playgroup has drawn on outside professional help to ensure its adherence to the Pre-School Learning Alliance and its accountability to the Charity Commission. The Playgroup has had a challenging year providing quality childcare in a fun and

		educational setting within the community for multicultural children aged 2 years to 4 years old from diverse backgrounds. The Playgroup has maintained an excellent financial position with its majority income from Hampshire County Council. The Playgroup has reserves to ensure quality childcare, training & redundancy contingency for its staff. The settings opened their doors after the summer break with both settings being 90% full. The garden area at Court Moor need attention after an increase in accidents, this was due to poor workmanship of the work carried out in the Summer of 2021. The work to resolve the problems was carried out in October 2021. Two mud kitchens were purchased and well received by the children attending the settings. During February 2022, the settings saw an increase in covid cases amongst staff and children. The settings were able to remain open but the ratio had to temporarily changed from 1:6 to 1:8. Summer Term 2022 saw the return of Sports Day and Graduation Day – it was lovely to see all the families come together.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Playgroup has ensured the care of the children is priority and where required provided 1 to 1 care for a child, with the Playgroup bearing the cost of this. The Trustees would like to thank the whole team for their continued dedication ensuring that the children carried on with their learning through play. Fundraising had been very limited from September 2021 to August 2022 due to the period of readjustment to life returning to "normal" after the restrictions during the Covid pandemic. September 2021, a new EYP join the team and have fitted well into the team; however, the playgroup and preschool still needed to recruit a Setting leader. A change to the organisational structure allowed the trustees to change the job title from Setting Leader to Deputy Manager. During the Summer term we successfully managed to recruit two Deputy Managers who start at the beginning of the next term. We received two resignations from EYPs during the summer term, the recruitment process started again to look for new staff. The happiness and wellbeing of the staff is important to the Trustees and this appears to be good following individual consultations.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Trustees consider the financial position to be satisfactory.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	To ensure that our preschool is able to operate during periods of lower income (e.g. lower occupancy) To ensure money is reserved for unexpected events (e.g. an unexpected repair), redundancies or any emergencies (e.g. long term sick leave). To provide an opportunity to reserve money for future projects.
Amount of reserves held	Para 1.22	£50,000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The trustees are confident that the charity can continue as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g.	Para 1.2	Trustees oversee the playgroup activities, members are elected, every year by majority

election to post or name of any person or body entitled to appoint one or more trustees	vote, at the AGM and then DBS checked via Ofsted. The Committee must be made up of a minimum of 3 members. Committee should consist of a minimum of Chair, Treasurer, Secretary. The Trustees principle role is as follows:- • Review Policies and Practice including Ofsted and charity commission requirements • Employ and Appraise Staff. Members fall into two categories:- • Family Member – parents of children attending the playgroup. • Affiliate member - individuals, organizations interested in the playgroup. Each member is allowed one vote.
---	--

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Pre-School Learning Alliance Committee of Trustees Playgroup Members
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Court Moor Community Playgroup
Other name the charity uses	
Registered charity number	1158222
Charity's principal address	Springwoods Fleet Hampshire GU52 7SX

Additional information (optional)

You may choose to include further statements where relevant about:

Partners and procedures adopted for the inclusion and training of trustees	Part 1.23	
The charity's organisational structure and any wider network with which the charity works	Part 1.24	Pre-School Learning Alliance Committee of Trustees Playgroup Members
Relationship with any related parties	Part 1.25	
Other		

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tamzin Redpath	Chair		AGM
2	Martine Tivey	Treasurer		AGM
3	Joanne Allen	Secretary		AGM
4	Helen Longman	Trustee		AGM
5	Keven Cook	Trustee		AGM
6	Alan Holland	Trustee		AGM
7	Adham Tawfik	Trustee		AGM
8	Jacqueline Honnoraty	Trustee	17 Nov 2021	AGM
9				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Names of the charity trustees who manage the charity														
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	<table border="1"> <tr><td>1</td><td>Tamara Redfern</td></tr> <tr><td>2</td><td>Marlene T. Vay</td></tr> <tr><td>3</td><td>Joanne Allen</td></tr> <tr><td>4</td><td>John Redfern</td></tr> <tr><td>5</td><td>Kevin Cook</td></tr> <tr><td>6</td><td>Alan Holland</td></tr> <tr><td>7</td><td>Adam Tawfik</td></tr> </table>	1	Tamara Redfern	2	Marlene T. Vay	3	Joanne Allen	4	John Redfern	5	Kevin Cook	6	Alan Holland	7	Adam Tawfik
1	Tamara Redfern														
2	Marlene T. Vay														
3	Joanne Allen														
4	John Redfern														
5	Kevin Cook														
6	Alan Holland														
7	Adam Tawfik														
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	<table border="1"> <tr><td>1</td><td>Kevin Cook</td></tr> <tr><td>2</td><td>Alan Holland</td></tr> <tr><td>3</td><td>Adam Tawfik</td></tr> </table>	1	Kevin Cook	2	Alan Holland	3	Adam Tawfik								
1	Kevin Cook														
2	Alan Holland														
3	Adam Tawfik														

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Ledpath

M Tivey

Full name(s)

Tamzin Louise Redpath

Martine Elizabeth Tivey

Position (eg
Secretary, Chair,
etc)

Chair

Treasurer

Date

26/03/2023

**Court Moor Community Playgroup
Independent Examiner's Report
for the year ended 31st August 2022**

Report to the Trustees of Court Moor Community Playgroup (Charity Number 1020261) on the accounts for the year ended 31st August 2022 as set out on pages 10 to 18

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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

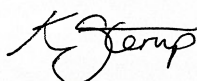
In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

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

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kelly Stemp FCA CTA TEP
Keste Tax & Accounting Limited
Sentinel House
Harvest Crescent
Fleet
Hampshire
GU51 2UZ

Date: 26th March 2023

Court Moor Community Playgroup
Statement of Financial Activities
for the year ended 31st August 2022

		2022	Jan - Aug 2021
		£	£
Incoming Resources			
Incoming resources from generating funds			
Charitable income	Note 2	248,634	161,976
Other incoming resources		1,979	1,366
Total incoming resources		<u>250,613</u>	<u>163,342</u>
Resources Expended			
Charitable activities	Note 3	240,429	148,627
Governance costs	Note 3	4,017	3,142
Total resources expended		<u>244,446</u>	<u>151,769</u>
Net incoming/(outgoing) resources before other recognised gains		6,167	11,573
Total funds brought forward		<u>179,203</u>	<u>167,630</u>
Total funds carried forward		<u>185,370</u>	<u>179,203</u>

The trustees have approved these accounts and confirm that all relevant records and information have been made available and that they give a true and fair view of the financial position of the Club and its activities for the period reported by the Club.

Signed on behalf of the trustees:

Director (Trustee)

Court Moor Community Playgroup
Balance Sheet
as at 31st August 2022

		2022	Jan - Aug
		£	2021
			£
Fixed assets			
Tangible assets	Note 6	34,852	37,005
Current assets			
Stock	Note 7	2,456	3,576
Debtors	Note 8	1,727	5,530
Cash at bank and in hand		154,649	139,508
Total current assets		158,832	148,614
Creditors: amounts falling due within one year	Note 9	8,314	6,416
Net current assets		193,684	185,619
Total assets less current liabilities		185,370	179,203
Funds of the charity			
Unrestricted funds	Note 10	185,370	179,203
Total funds		185,370	179,203

The trustees have approved these accounts and confirm that all relevant records and information have been made available, and that their preparation is in accordance with Part 8 of the Charities Act and Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2015).

Signed on behalf of trustees:

M Tivey

Martine Tivey (Treasurer)

26/03/2023

Date

Court Moor Community Playgroup
Notes to the accounts
for the year ended 31st August 2022

1. Accounting policies

Basis of accounting These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

Incoming resources

Recognition of incoming resources These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Donated services and facilities These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Expenditure and liabilities

Liability recognition Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Assets

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or, if gifted, at the value to the charity on receipt.

Stock This is valued at the lower of cost or market value.

Depreciation Depreciation is charged at:

- Fixtures, fitting & equipment - 4% straight line
- Other land & buildings - 25%-50% straight line or 25%-50% reducing balance, dependent on the nature of the asset.

Court Moor Community Playgroup
Notes to the accounts (continued)
for the year ended 31st August 2022

	2022	2021
	£	£
2. Charitable income		
Hampshire County Council funded	200,660	132,510
Company Voucher Scheme funded	11,069	2,470
Parents funded	36,905	26,996
Total	248,634	161,976
3. Analysis of cost of generating funds		
	£	£
Charitable activities		
Advertising & Marketing	2,227	1,550
Bank Fees	120	80
Book Bags	132	332
Cleaning Materials	191	106
DBS Checks	385	279
Depreciation	9,402	6,408
First Aid	15	13
Fundraising	-	30
Garden	339	213
Gifts – Children	458	197
Gifts - General	324	300
HR Services	2,812	2,030
Insurance	1,810	1,091
IT	2,960	1,992
Materials	2,502	2,467
Pensions	2,521	1,489
Refreshments	1,360	300
Rent / Room Hire	25,048	17,278
Repairs & maintenance	1,279	-
Salaries	Note 5 172,497	101,665
Salaries - Employers National Insurance	Note 5 3,849	1,211
Staff (contract)	-	3,932
Stationery	3,531	1,993
Subscriptions	189	472
Sundry	878	498
Sundry Equipment	513	979
Tapestry	259	-
Telephone & Internet	90	-
Training	1,609	836
Payroll admin	715	642
Profit/Loss on disposal of Fixed Asset	-	244
Professional Fees	2,411	-
	240,429	148,627
Governance costs		
Accountancy	4,017	3,142

Court Moor Community Playgroup
Notes to the accounts (continued)
for the year ended 31st August 2022

	2022	Jan - Aug
	£	2021
		£
4. Details of certain items of expenditure		
<u>Trustee expenses</u>		
Number of trustees who were paid expenses	-	-
Nature of the expenses	N/A	N/A
Total amount paid	-	-
<u>Independent examination</u>		
Independent examiner's fee for reporting on the accounts	1,122	1,122
	2022	Jan - Aug
	£	2021
		£
5. Staff costs		
Gross wages, salaries and benefits in kind	172,497	101,665
Employer's national insurance	3,849	1,211
Pension costs	2,521	1,489
Average number of employees for the period	13	12
All employment costs relate to the Charitable Activities and no individual employee has been paid more than £60,000.		
6. Fixed assets		
	Fixtures, fitting & equipment	Other land & buildings
	£	£
		Total
		£
Net book value as at 1st September 2021	8,193	28,812
Additions	1,534	5,715
Disposals	-	-
	9,727	34,527
		44,254
Depreciation charge for the period	2,271	7,131
		9,402
Net book value as at 31st August 2022	7,456	27,396
		34,852

Court Moor Community Playgroup
Notes to the accounts (continued)
for the year ended 31st August 2022

7. Stock

Stock relates to uniforms.

	£	£
Uniform sales		999
Opening stock	3,576	
Purchases	-	
	<u>3,576</u>	
Closing stock	2,456	
		<u>1,120</u>
Uniform surplus income		<u>2,119</u>

The uniform surplus has been included as a net figure in Other Income Resources.

8. Debtors

	2022 £	Jan - Aug 2021 £
Debtors - other debtors	-	1,232
PAYE Payable	-	1,952
Prepayments	1,727	2,346
	<u>1,727</u>	<u>5,530</u>

9. Creditors

	2022 £	Jan - Aug 2021 £
Accruals - Bookkeeping / Accountancy	6,462	5,142
Creditors	1,281	767
NEST Pension Payable	571	507
	<u>8,314</u>	<u>6,416</u>

Court Moor Community Playgroup
Notes to the accounts (continued)
for the year ended 31st August 2022

10. Funds of the charity

	£
Balance as at 1st September 2021	179,203
Surplus of the period	6,167
Total funds	<u>185,370</u>

All the funds of the charity are unrestricted.

Included in the unrestricted funds above, the trustees operate a designated fund consisting of the funds raised by fundraising with the intent of spending this on events and equipment for the children of the playgroups.

Designated funds

	£
Balance as at 1st September 2021	3,509
Net fundraising income	1,478
Less equipment purchased, gifts & children's events	(1,218)
Designated fund as at 31st August 2022	<u>3,769</u>

Fundraising income

	Income	Expenditure	Surplus/ (deficit)
	£	£	£
Christmas Card Sales	463	-	463
EasyFundraising	63	-	63
Amazon Smile	23	-	23
Your School Lottery	786	-	786
Photographer	144	-	144
Total	<u>1,478</u>	<u>0</u>	<u>1,478</u>

Equipment purchased, gifts and children's events

	£
Children's Events	-
Children's Gifts	1,218
Equipment Purchased	-
	<u>1,218</u>

Court Moor Community Playgroup
Notes to the accounts (continued)
for the year ended 31st August 2022

11. Other commitments

The total of future minimum lease payments under non-cancellable operating leases are as follows:

	£	£
Land and buildings		
Within 1 year	20,625	20,625
Between 1 and 5 years	35,100	52,650
	<u>55,725</u>	<u>73,275</u>

12. Related parties

Except for the expenses detailed in note 4, there have been no transactions with the trustees or other related parties during the period.

	Income	Expenditure	Surplus
	£	£	£
Christmas Card Sales	463	-	463
Day/afternoon	62	-	62
Afternoon 2nd half	22	-	22
After School Party	786	-	786
Photography	144	-	144
Total	1,478	-	1,478

	Income	Expenditure	Surplus
	£	£	£
Children's Events	1,218	-	1,218
Children's Club	-	-	-
Equipment Purchase	-	-	-
Total	1,218	-	1,218

Accounts



Trustees' Annual Report for the period

From 1st January 2021 **To** 31st August 2021

Charity name: Court Moor Community Playgroup

Charity registration number: 1158222

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The charity works for the public benefit having as its objects the development and education of children and young people in particular by: (1) Promoting their care and safety; (2) Promoting their education and promoting the parental involvement (3) Promoting their health and wellbeing; (4) Providing services to support them and their families and carers; (5) Providing services to individuals holding membership of the ICO; and (6) Furthering the aims of the Pre-school Learning Alliance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Playgroup follows the Governments Early Years Foundation Stages to allow children to reach their own potential goals within a caring setting that allows meaningful play and individual development in the following areas:- • Physical Development • Personal, Social & Emotional Development • Communication • Literacy • Expressive Art • Knowledge & Understanding of the World • Problem Solving. The Playgroup has drawn on outside professional help to ensure its adherence to the Pre-School Learning Alliance and its accountability to the Charity Commission. The Playgroup has had a challenging 8 months providing quality childcare in a fun

		and educational setting within the community for multicultural children aged 2 years to 4 years old from diverse backgrounds. The Playgroup has maintained an excellent financial position despite the challenging start to 2021, with its majority income from Hampshire County Council. The Playgroup has reserves to ensure quality childcare, training & redundancy contingency for its staff. The Playgroup has not been able to operate at full capacity from January to February 2021, re-opening to full capacity after February half term. From 4 January 2021 the settings were open but operating on a reduced number of children, with priority being given to vulnerable/SEN Children (with an EHCP in place), keyworker children, 3 or 4 years old children who were due to commence school in September 2021. This reduction of children in attendance meant that the Playgroup saw a reduction of income during the start of 2021. On 1st April 2021 we renewed the lease on the premises for Court Moor Community Playgroup with Hampshire County Council. This is for a period of ten years at a rate of 7% of our gross earnings of the previous accredited accounts. There will be a rent review every 3 years.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Playgroup has ensured the care of the children is priority and where required provided 1 to 1 care for a child, with the Playgroup bearing the cost of this. The trustees would like to thank the whole team for their dedication during the continued challenges of Covid-19, ensuring that the children carried on with their learning through play and keeping a sense of normality during this unprecedented time. Fundraising had been very limited from January to August 2021. Recruitment during 2021 has been difficult. The playgroup and preschool needed to recruit a Setting leader and Early Year Practitioners (EYPs).

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Trustees consider the financial position to be satisfactory.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	To ensure that our preschool is able to operate during periods of lower income (e.g. lower occupancy). To ensure money is reserved for unexpected events (e.g. an unexpected repair), redundancies or any emergencies (e.g. long term sick leave). To provide an opportunity to reserve money for future projects.
Amount of reserves held	Para 1.22	£50,000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The trustees are confident that the charity can continue as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g.	Para 1.2	Trustees oversee the playgroup activities, members are elected, every year by majority

election to post or name of any person or body entitled to appoint one or more trustees		vote, at the AGM and then DBS checked via Ofsted. The Committee must be made up of a minimum of 3 members. Committee should consist of a minimum of Chair, Treasurer, Secretary. The Trustees principle role is as follows:- • Review Policies and Practice including Ofsted and charity commission requirements • Employ and Appraise Staff. Members fall into two categories:- • Family Member – parents of children attending the playgroup. • Affiliate member - individuals, organizations interested in the playgroup. Each member is allowed one vote.
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Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Pre-School Learning Alliance Committee of Trustees Playgroup Members
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Court Moor Community Playgroup
Other name the charity uses	
Registered charity number	1158222
Charity's principal address	Springwoods Fleet Hampshire GU52 7SX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tamzin Redpath	Chair		AGM
2	Alan Holland	Joint Treasurer		AGM
3	Joanne Allen	Secretary		AGM
4	Helen Longman	Trustee		AGM
5	Keven Cook	Trustee		AGM
6	Adham Tawfik	Trustee		AGM
7	Jessica King	Trustee		AGM
8	Martine Tivey	Joint Treasurer		EGM

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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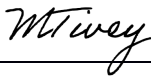
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Tamzin Louise Redpath	Martine Elizabeth Tivey
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	23 June 2022	

Court Moor Community Playgroup
Independent Examiner's Report
for the period 1st January 2021 to 31st August 2021

Report to the Trustees of Court Moor Community Playgroup (Charity Number 1020261) on the accounts for the period ended 31st August 2021 as set out on pages 11 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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
1. which gives me reasonable cause to believe that in, any material respect, the requirements:

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

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kelly Stemp FCA CTA TEP
Keste Tax & Accounting Limited
Sentinel House
Harvest Cresent
Fleet
Hampshire
GU51 2UZ

Date: 28/06/2022

Court Moor Community Playgroup
Statement of Financial Activities
for the period 1st January 2021 to 31st August 2021

		Jan - Aug 2021	2020
Incoming Resources		£	£
Incoming resources from generating funds			
Charitable income	Note 2	161,976	212,896
Other incoming resources		1,366	1,220
Total incoming resources		<u>163,342</u>	<u>214,116</u>
Resources Expended			
Charitable activities	Note 3	148,627	220,155
Governance costs	Note 3	3,142	2,085
Total resources expended		<u>151,769</u>	<u>222,240</u>
Net incoming/(outgoing) resources before other recognised gains		11,573	(8,124)
Total funds brought forward		<u>167,630</u>	<u>175,754</u>
Total funds carried forward		<u>179,203</u>	<u>167,630</u>

Court Moor Community Playgroup
Balance Sheet
as at 31st August 2021

		Jan - Aug 2021	2020
		£	£
Fixed assets			
Tangible assets	Note 6	37,005	41,350
Current assets			
Stock	Note 7	3,576	1,295
Debtors	Note 8	5,530	5,295
Cash at bank and in hand		139,508	121,692
Total current assets		<u>148,614</u>	<u>128,282</u>
Creditors: amounts falling due within one year	Note 9	6,416	2,002
Net current assets		185,619	169,632
Total assets less current liabilities		<u>179,203</u>	<u>167,630</u>
Funds of the charity			
Unrestricted funds	Note 10	179,203	167,630
Total funds		<u>179,203</u>	<u>167,630</u>

The trustees have approved these accounts and confirm that all relevant records and information have been made available, and that their preparation is in accordance with Part 8 of the Charities Act and Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2015).

Signed on behalf of trustees:



Martine Tivey (Joint Treasurer)

23.06.2022

Date

Court Moor Community Playgroup
Notes to the accounts
for the period 1st January 2021 to 31st August 2021

1. Accounting policies

Basis of accounting These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

Incoming resources

Recognition of incoming resources These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Donated services and facilities These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Expenditure and liabilities

Liability recognition Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Assets

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or, if gifted, at the value to the charity on receipt.

Stock This is valued at the lower of cost or market value.

Depreciation Depreciation is charged at:
 Fixtures, fitting & equipment - 4% straight line
 Other land & buildings - 25%-50% straight line or 25%-50% reducing balance, dependent on the nature of the asset.

Court Moor Community Playgroup
Notes to the accounts (continued)
for the period 1st January 2021 to 31st August 2021

		Jan - Aug 2021	2020
2. Charitable income		£	£
Hampshire County Council funded		132,510	178,561
Company Voucher Scheme funded		2,470	9,978
Parents funded		26,996	24,357
Total		<u>161,976</u>	<u>212,896</u>
3. Analysis of cost of generating funds		£	£
Charitable activities			
Advertising & Marketing		1,550	2,413
Bank Fees		80	121
Book Bags		332	153
Cleaning Materials		106	769
DBS Checks		279	274
Depreciation		6,408	7,686
Entertaining		-	324
First Aid		13	229
Fundraising		30	278
Garden		213	76
Gifts – Children		197	172
Gifts - General		300	195
HR Services		2,030	2,635
Insurance		1,091	1,438
IT		1,992	2,794
Materials		2,467	3,921
Pensions		1,489	1,686
Refreshments		300	580
Rent / Room Hire		17,278	20,646
Salaries	Note 5	101,665	140,679
Salaries - Employers National Insurance	Note 5	1,211	1,235
Staff (contract)		3,932	7,869
Staff Uniforms		-	108
Stationery		1,993	2,248
Subscriptions		472	600
Sundry		498	693
Sundry Equipment		979	2,192
Tapestry		-	259
Training		836	1,586
Payroll admin		642	830
Profit/Loss on disposal of Fixed Asset		244	8,865
Professional Fees		-	6,601
		<u>148,627</u>	<u>220,155</u>
Governance costs			
Accountancy		<u>3,142</u>	<u>2,085</u>

Court Moor Community Playgroup
Notes to the accounts (continued)
for the period 1st January 2021 to 31st August 2021

	Jan - Aug 2021	2020
4. Details of certain items of expenditure		
Trustee expenses		
Number of trustees who were paid expenses	-	-
Nature of the expenses	N/A	N/A
Total amount paid	-	-
Independent examination		
Independent examiner's fee for reporting on the accounts	1,122	1,020
5. Staff costs	£	£
Gross wages, salaries and benefits in kind	101,665	140,679
Employer's national insurance	1,211	1,235
Pension costs	1,489	1,686
Average number of employees for the period	12	14
All employment costs relate to the Charitable Activities and no individual employee has been paid more than £60,000.		
6. Fixed assets		
	Fixtures, fitting & equipment	Other land & buildings
	£	£
Net book value as at 1st January 2021	7,706	33,644
Additions	2,306	-
Disposals	243	-
	9,769	33,644
Depreciation charge for the period	1,576	4,832
Net book value as at 31st August 2021	8,193	28,812

Court Moor Community Playgroup
Notes to the accounts (continued)
for the period 1st January 2021 to 31st August 2021

7. Stock

Stock relates to uniforms.

	£	£
Uniform sales		395
Opening stock	(1,295)	
Purchases	(2,212)	
	<u>(3,506)</u>	
Closing stock	3,576	
		<u>70</u>
Uniform surplus income		<u>465</u>

The uniform surplus has been included as a net figure in Other Income Resources.

	Jan - Aug 2021	2020
	£	£
Debtors - late fees	-	746
Debtors - other debtors	1,232	1,116
PAYE payable	1,952	1,952
Prepayments	2,346	1,481
	<u>5,530</u>	<u>5,295</u>

9. Creditors

	£	£
Accruals - Bookkeeping / Accountancy	5,142	2,000
Net Salaries	-	2
NEST Pension Payable	507	-
Other creditors	767	-
	<u>6,416</u>	<u>2,002</u>

10. Funds of the charity

	£
Balance as at 1st January 2021	167,630
Surplus for the period	11,573
Total funds	<u>179,203</u>

All the funds of the charity are unrestricted.

Included in the unrestricted funds above, the trustees operate a designated fund consisting of the funds raised by fundraising with the intent of spending this on events and equipment for the children of the playgroups.

<u>Designated funds</u>	£
Balance as at 1st January 2021	3,509
Net fundraising income	811
Less equipment purchased, gifts & children's events	(197)
Designated fund as at 31st August 2021	<u>4,123</u>

Court Moor Community Playgroup
Notes to the accounts (continued)
for the period 1st January 2021 to 31st August 2021

Fundraising income

	Income	Expenditure	Surplus/ (deficit)
	£	£	£
Amazon Smile	27	-	27
Bags 2 School	84	-	84
Disco	56	(30)	26
Selling Surplus Toys	38		38
Silent Auction	25		25
Photographer	172		172
Your School Lottery	439	-	439
Total	841	(30)	811

Equipment purchased, gifts and children's events

£

Children's Events	-
Children's Gifts	197
Equipment Purchased	-
	<u>197</u>

11. Other commitments

The total of future minimum lease payments under non-cancellable operating leases are as follows:

	Land and buildings	
	£	£
Within 1 year	20,625	18,647
Between 1 and 5 years	52,650	52,650
	<u>73,275</u>	<u>71,297</u>

12. Related parties

Except for the expenses detailed in note 4, there have been no transactions with the trustees or other related parties during the period.

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st January 2020 **To** 31st December 2020

Charity name: Court Moor Community Playgroup

Charity registration number: 1158222

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The charity works for the public benefit having as its objects the development and education of children and young people in particular by: (1) Promoting their care and safety; (2) Promoting their education and promoting the parental involvement (3) Promoting their health and wellbeing; (4) Providing services to support them and their families and carers; (5) Providing services to individuals holding membership of the ICO; and (6) Furthering the aims of the Pre-school Learning Alliance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Playgroup follows the Governments Early Years Foundation Stages to allow children to reach their own potential goals within a caring setting that allows meaningful play and individual development in the following areas:- • Physical Development • Personal, Social & Emotional Development • Communication • Literacy • Expressive Art • Knowledge & Understanding of the World • Problem Solving. The Playgroup has drawn on outside professional help to ensure its adherence to the Pre-School Learning Alliance and its accountability to the Charity Commission. The Playgroup has had a challenging year providing quality childcare in a fun and

		educational setting within the community for multicultural children aged 2 years to 4 years old from diverse backgrounds. The Playgroup has maintained an excellent financial position despite the challenges of 2020, with its majority income from Hampshire County Council. The Playgroup has reserves to ensure quality childcare, training & redundancy contingency for its staff. The Playgroup has not been able to operate at full capacity for the majority of 2020 due to the Covid-19 Pandemic. The playgroup followed the government advise very closely and we closed Crookham Sunshines from 23 March 2020 to 29 May 2020. Court Moor Community Playgroup was open to keyworker children from both settings from 23 March to 29 May 2020. The staff that were furloughed during this time were fully paid and the trustees decided that the charity was able to afford to pay this without claiming on the CJRS scheme provided by the Government. This was due to still receiving full funding from Hampshire County Council. From 1 June 2020 the settings were open but operating on a reduced number of children, with priority being given to vulnerable/SEN Children (with a EHCP in place), keyworker children, 3 or 4 years olds children who were due to commence school in September 2020. This reduction of children in attendance meant that the Playgroup saw a reduction of income during 2020. The settings remained opened during the October/November lockdown and for the remainder of 2020 with the reduced number of children in attendance. In August 2020 the Trustees signed a new lease agreement with Church Crookham Parish Council for use of the Acorn Room within Church Crookham Community Centre. The lease is for 10 years with a clause to
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		terminate the contract after 5 years or biannually thereafter. The trustees negotiated a reduction in the hourly rate from £12.50 to £11.25 per hour. This could increase year on year in line with the Consumer Price Index.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Playgroup has ensured the care of the children is priority and where required provided 1 to 1 care for a child, with the Playgroup bearing the cost of this. During the height of the Covid-19 pandemic, the charity temporarily closed Crookham Sunshines from 23 March 2020 to 29 May 2020. The charity was pleased to be able to keep Court Moor Community Playgroup open to keyworker children from both settings. This was helpful to our parent and carer community to enable them to work and support the NHS in their tremendous efforts during the pandemic. The trustees would like to thank the whole team for their dedication during this difficult year, ensuring that the children carried on with their learning through play and keeping a sense of normality during this unprecedented time.

		Fundraising had been very limited during 2020 but the playgroup was able to update the garden at Court Moor Playgroup using some of the designated funds (see note 10). Recruitment during 2020 has been difficult. The playgroup and preschool needed to recruit a Setting leader and Early Year Practitioners (EYPs). We recruited one EYP in February 2020, which was through the “Find a friend/referral scheme” introduced the previous year.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Trustees consider the financial position to be satisfactory.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	To ensure that our preschool is able to operate during periods of lower income (e.g. lower occupancy) To ensure money is reserved for unexpected events (e.g. an unexpected repair), redundancies or any emergencies (e.g. long term sick leave). To provide an opportunity to reserve money for future projects.
Amount of reserves held	Para 1.22	£50,000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The trustees are confident that the charity can continue as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.2	Trustees oversee the playgroup activities, members are elected, every year by majority vote, at the AGM and then DBS checked via Ofsted. The Committee must be made up of a minimum of 3 members. Committee should consist of a minimum of Chair, Treasurer, Secretary. The Trustees principle role is as follows:- • Review Policies and Practice including Ofsted and charity commission requirements • Employ and Appraise Staff. Members fall into two categories:- • Family Member – parents of children attending the playgroup. • Affiliate member - individuals, organizations interested in the playgroup. Each member is allowed one vote.
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Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Pre-School Learning Alliance Committee of Trustees Playgroup Members
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Court Moor Community Playgroup
Other name the charity uses	
Registered charity number	1158222
Charity's principal address	Springwoods Fleet Hampshire GU52 7SX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tamzin Redpath	Chair		AGM
2	Alan Holland	Joint Treasurer		AGM
3	Joanne Allen	Secretary		AGM
4	Helen Longman	Trustee		AGM
5	Keven Cook	Trustee		AGM
6	Jessica King	Trustee		AGM
7	Adham Tawfik	Trustee		AGM
8	Alex Barto	Trustee	January – July 2020	AGM
9	Vicky Healy	Trustee	January – Oct 2020	AGM
10	Martine Tivey	Joint Treasurer	Dec 2020	EGM

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

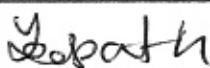
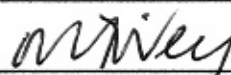
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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Tamzin Louise Redpath	Martine Elizabeth Tivey
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Position (eg
Secretary, Chair,
etc)

Chair	Joint Treasurer
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Date

20.10.2021

Court Moor Community Playgroup
Independent Examiner's Report
for the period 1st January 2020 to 31st December 2020

Report to the Trustees of Court Moor Community Playgroup (Charity Number 1020261) on the accounts for the period ended 31st December 2020 as set out on pages 5 to 13

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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
1. which gives me reasonable cause to believe that in, any material respect, the requirements:

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

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kelly Stemp FCA CTA TEP
Keste Tax & Accounting Limited
Sentinel House
Harvest Crescent
Fleet
Hampshire
GU51 2UZ

Date: 20th October 2021

Court Moor Community Playgroup
Statement of Financial Activities
for the period 1st January 2020 to 31st December 2020

		2020	2019
Incoming Resources		£	£
Incoming resources from generating funds			
Charitable income	Note 2	212,896	236,265
Other incoming resources		1,220	7,193
Total incoming resources		<u>214,116</u>	<u>243,458</u>
Resources Expended			
Costs of generating funds			
Cost of generating charitable income		0	0
Charitable activities	Note 3	220,155	228,966
Governance costs	Note 3	2,085	2,010
Other resources expended		0	0
Total resources expended		<u>222,240</u>	<u>230,976</u>
Net incoming/(outgoing) resources before other recognised gains		(8,124)	12,470
Total funds brought forward		175,754	163,284
Total funds carried forward		<u>167,630</u>	<u>175,754</u>

Court Moor Community Playgroup
Balance Sheet
as at 31st December 2020

		2020	2019
		£	£
Fixed assets			
Tangible assets	Note 6	41,350	19,628
Current assets			
Stock	Note 7	1,295	1,555
Debtors	Note 8	5,295	4,664
Cash at bank and in hand		121,692	151,908
Total current assets		<u>128,282</u>	<u>158,127</u>
Creditors: amounts falling due within one year	Note 9	2,002	2,000
Net current assets		169,632	177,755
Total assets less current liabilities		<u>167,630</u>	<u>175,755</u>
Funds of the charity			
Unrestricted funds	Note 10	167,630	175,755
Total funds		<u>167,630</u>	<u>175,755</u>

The trustees have approved these accounts and confirm that all relevant records and information have been made available, and that their preparation is in accordance with Part 8 of the Charities Act and Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2015).

Signed on behalf of trustees:



Martine Tivey (Joint Treasurer)

20.10.2021

Date

Court Moor Community Playgroup

Notes to the accounts

for the period 1st January 2020 to 31st December 2020

1. Accounting policies

Basis of accounting These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

Incoming resources

Recognition of incoming resources These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Donated services and facilities These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Expenditure and liabilities

Liability recognition Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Assets

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or, if gifted, at the value to the charity on receipt.

Stock This is valued at the lower of cost or market value.

Depreciation Depreciation is charged at:
Fixtures, fitting & equipment - 4% straight line
Other land & buildings - 25%-50% straight line or 25%-50% reducing balance, dependent on the nature of the asset.

Court Moor Community Playgroup
Notes to the accounts (continued)
for the period 1st January 2020 to 31st December 2020

		2020	2019
		£	£
2. Charitable income			
Hampshire County Council funded		178,561	181,095
Company Voucher Scheme funded		9,978	16,375
Parents funded		24,357	38,795
Total		<u>212,896</u>	<u>236,265</u>
3. Analysis of cost of generating funds		£	£
Charitable activities			
Advertising & Marketing		2,413	442
Bank Fees		121	299
Book Bags		153	-
Cleaning Materials		769	161
DBS Checks		274	413
Depreciation		7,686	6,486
Entertaining		324	-
First Aid		229	39
Fundraising		278	1,913
Garden		76	838
Gifts – Children		172	-
Gifts - General		195	20
HR Services		2,635	2,592
Insurance		1,438	1,747
IT		2,794	2,029
Materials		3,921	2,465
Pensions		1,686	1,710
Refreshments		580	2,017
Rent / Room Hire		20,646	30,263
Salaries	Note 5	140,679	158,993
Salaries - Employers National Insurance	Note 5	1,235	2,308
Staff (contract)		7,869	-
Staff Uniforms		108	-
Stationery		2,248	2,632
Subscriptions		600	680
Sundry		693	1,419
Sundry Equipment		2,192	346
Tapestry		259	254
Telephone & Internet		-	24
Training		1,586	1,128
Payroll admin		830	1,014
Profit/Loss on disposal of Fixed Asset		8,865	6,255
Professional Fees		<u>6,601</u>	<u>482</u>
		<u>220,155</u>	<u>228,966</u>
Governance costs			
Accountancy		<u>2,085</u>	<u>2,010</u>

Court Moor Community Playgroup
Notes to the accounts (continued)
for the period 1st January 2020 to 31st December 2020

	2020	2019
	£	£
4. Details of certain items of expenditure		
<u>Trustee expenses</u>		
Number of trustees who were paid expenses	-	-
Nature of the expenses	N/A	N/A
Total amount paid	-	-
<u>Independent examination</u>		
Independent examiner's fee for reporting on the accounts	960	960
5. Staff costs	£	£
Gross wages, salaries and benefits in kind	140,679	158,993
Employer's national insurance	1,235	2,308
Pension costs	1,686	1,710
Average number of employees for the period	14	16
All employment costs relate to the Charitable Activities and no individual employee has been paid more than £60,000.		
6. Fixed assets		
	Fixtures, fitting & equipment £	Other land & buildings £ Total £
Net book value as at 1st January 2020	10,605	9,022 19,627
Additions	10,925	27,349 38,274
Disposals	8,429	436 8,865
	29,959	36,807 49,036
Depreciation charge for the period	5,395	2,291 7,686
Net book value as at 31st December 2020	24,564	34,516 41,350
7. Stock	£	£
Uniform sales		623
Opening stock	(1,555)	
Purchases	(390)	
	(1,945)	
Closing stock	1,295	
		(650)
Uniform surplus income		1,273

The uniform surplus has been included as a net figure in Other Income Resources.

Court Moor Community Playgroup
Notes to the accounts (continued)
for the period 1st January 2020 to 31st December 2020

	2020	2019
	£	£
8. Debtors		
Debtors - late fees	746	-
Debtors - other debtors	1,116	-
PAYE payable	1,952	638
Prepayments	1,481	4,026
	<u>5,295</u>	<u>4,664</u>

	£	£
9. Creditors		
Accruals - Bookkeeping / Accountancy	2,000	2,000
Net salaries	2	-
	<u>2,002</u>	<u>2,000</u>

	£
10. Funds of the charity	
Balance as at 1st January 2020	175,754
Deficit of the period	(8,124)
Total funds	<u>167,630</u>

All the funds of the charity are unrestricted.

Included in the unrestricted funds above, the trustees operate a designated fund consisting of the funds raised by fundraising with the intent of spending this on events and equipment for the children of the playgroups.

<u>Designated funds</u>	£
Balance as at 1st January 2020	7,210
Net fundraising income	971
Less equipment purchased, gifts & children's events	4,672
Designated fund as at 31st December 2020	<u>3,509</u>

<u>Fundraising income</u>	Income	Expenditure	Surplus/ (deficit)
	£	£	£
Christmas Card Sales	365	(278)	87
Donations	174	-	174
Amazon Smile	28	-	28
Bags 2 School	164	-	164
Your School Lottery	518	-	518
Total	<u>1,248</u>	<u>(278)</u>	<u>971</u>

<u>Equipment purchased, gifts and children's events</u>	£
Children's Events	-
Children's Gifts	172
Equipment Purchased	4,500
	<u>4,672</u>

Court Moor Community Playgroup
Notes to the accounts (continued)
for the period 1st January 2020 to 31st December 2020

11. Related parties

Except for the expenses detailed in note 4, there have been no transactions with the trustees or other related parties during the period.