

# BROAD HAVEN PLAYGROUP

England & Wales · Charity number 1174311

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-08-18

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

## Contact

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**Address** Broad Haven Cp School  
Webbs Hill  
Broad Haven  
Haverfordwest  
Dyfed  
SA62 3jt

**Phone** 07376778760

**Email** [admin@broadhavenplaygroup.com](mailto:admin@broadhavenplaygroup.com)

**Website** <https://www.broadhavenplaygroup.com>

## Activities

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**Objects:** THE OBJECT OF THE CIO IS TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN IN WALES, FOR THE PUBLIC BENEFIT, BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THEIR NEEDS THROUGH HIGH QUALITY CHILDCARE PROVISION.

**Activities:** We are a playgroup delivering care and education to children aged 2 - 4 years old operating from Broad Haven village Hall.

## Classification

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

## Geography

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- Pembrokeshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£56,394	£50,198	-	-
2023-08-31	£59,970	£55,274	-	-
2022-08-31	£40,939	£43,868	-	-
2021-08-31	£54,638	£15,508	-	-
2020-08-31	£0	£0	-	-

## Trustees

Name	Role	Appointed
<b>Rebecca MOCK</b>	Chair	2026-04-15
Anna Roberts		2025-02-18
Erin Watkins		2023-01-13
Jersey-Emma Middleton		2024-01-01
Kelly McHarries		2024-01-01

**BROAD HAVEN PLAYGROUP**

England & Wales - Charity number 1174311

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# Accounts

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Charity number: 1174311

Broad Haven Playgroup

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2024

Broad Haven Playgroup  
Contents Page  
For the year ended 31 August 2024

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

**Broad Haven Playgroup**  
**Report of the Trustees**  
**For the year ended 31 August 2024**

The Trustees have pleasure in presenting their report and the financial statements for 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The Charitable objectives of Broad Haven Playgroup are:

To encourage the development, care and education of children under statutory school age by:

- a) Encouraging parents to understand and provide for the needs of their children.
- b) Provide safe, high quality group play in which parents have a right to take part.
- c) Encouraging other charitable activities through which parents may help the children.
- d) Furthering the aim of the Wales Pre-School Playgroups Association.

**ACHIEVEMENTS AND PERFORMANCE**

**Significant activities**

Broad Haven Playgroup provides a service in Broad Haven, Pembrokeshire, by supplying education and training for:

Children and young people

People with disabilities

People of a particular ethnic or racial origin

Other charities or voluntary bodies

The general public and mankind.

**Achievements against objectives**

The Charity has continued to recover after the covid pandemic, with an increase in fees for childcare being the largest. The Charity also benefited from local authority funding in the year. These have enabled the charity to continue the training of staff to enable the services to be extended.

The charity continues to maintain a satisfactory balance sheet, with the intention to ensure that adequate funds are retained to cover any future short term shortfalls. A shed was purchased in the year which was necessary to store the equipment used by the Charity.

**FINANCIAL REVIEW**

**Reserves**

Broad Haven Playgroup has designated the balance in the savings bank account as an unrestricted reserve for the purpose of staff redundancy payments. Staff redundancy payments would be payable to the Playgroups' fourstaff members should the Charity cease to operate.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Broad Haven Playgroup
<b>Charity registration number</b>	1174311
<b>Principal address</b>	Broad Haven Village Hall Marine Road Broad Haven Pembrokeshire SA62 3JS

Broad Haven Playgroup  
Report of the Trustees Continued  
For the year ended 31 August 2024

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Anna Swaithes  
(Appointed: 01 September 2023)  
Kelly McHarries  
(Appointed: 01 September 2023)  
Jersey-Emma Middleton  
(Appointed: 01 September 2023)

**Secretary**

Kelly McHarries

**Independent examiners**

A S Harries  
2nd Floor  
9 Victoria Place  
Haverfordwest  
Pembrokeshire  
SA61 2JX

Approved by the Board of Trustees and signed on its behalf by

..... 11 March 2025  
Anna Swaithes

**Broad Haven Playgroup**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 August 2024**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2024.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

---

A S Harries  
2nd Floor  
9 Victoria Place  
Haverfordwest  
Pembrokeshire  
SA61 2JX

11 March 2025

Broad Haven Playgroup  
Statement of Financial Activities  
For the year ended 31 August 2024

	Notes	Unrestricted funds £	2023 £
<b>Income and endowments from:</b>			
Donations and legacies	2	4,639	15,101
Other trading activities	3	51,725	44,857
Investments	4	30	12
<b>Total</b>		<b>56,394</b>	<b>59,970</b>
<b>Expenditure on:</b>			
Raising funds	5/6	(3,907)	(3,813)
Charitable activities	7/8	(46,291)	(51,461)
<b>Total</b>		<b>(50,198)</b>	<b>(55,274)</b>
<b>Net income</b>		<b>6,196</b>	<b>4,696</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		40,897	36,201
<b>Total funds carried forward</b>		<b>47,093</b>	<b>40,897</b>

Broad Haven Playgroup  
Statement of Financial Position  
As at 31 August 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	13	17,334	17,823
		<u>17,334</u>	<u>17,823</u>
<b>Current assets</b>			
Debtors	14	-	1,717
Cash at bank and in hand		32,173	22,268
		<u>32,173</u>	<u>23,985</u>
<b>Creditors: amounts falling due within one year</b>	15	(2,414)	(911)
<b>Net current assets</b>		<u>29,759</u>	<u>23,074</u>
<b>Total assets less current liabilities</b>		<u>47,093</u>	<u>40,897</u>
<b>Net assets</b>		<u>47,093</u>	<u>40,897</u>
<b>The funds of the charity</b>			
Unrestricted income funds	16	47,093	40,897
<b>Total funds</b>		<u>47,093</u>	<u>40,897</u>

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

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Anna Swaites  
Trustee  
11 March 2025

Broad Haven Playgroup  
Notes to the Financial Statements  
For the year ended 31 August 2024

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Broad Haven Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

**2. Income from donations and legacies**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Donations received	414	1,308
Grants received	4,225	13,793
	<b>4,639</b>	<b>15,101</b>
	<b>4,639</b>	<b>15,101</b>

**3. Income earned from other activities**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Fund raising events	474	2,028
Other activities for generating funds 1	51,251	42,829
	<b>51,725</b>	<b>44,857</b>
	<b>51,725</b>	<b>44,857</b>

**4. Investment income**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	30	12
	<b>30</b>	<b>12</b>
	<b>30</b>	<b>12</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2024

**5. Expenditure on generating donations and legacies**

	2024 £	2023 £
<b>Unrestricted funds</b>		
Support costs	3,595	3,783
	<b>3,595</b>	<b>3,783</b>
	<b>3,595</b>	<b>3,783</b>

**6. Expenditure on other trading activities**

	2024 £	2023 £
<b>Unrestricted funds</b>		
Fund raising events	312	30
	<b>312</b>	<b>30</b>
	<b>312</b>	<b>30</b>

**7. Costs of charitable activities by fund type**

	2024 £	2023 £
<b>Unrestricted funds</b>		
<b>Activity 1</b>		
<b>Direct cost</b>		
Staff costs - wages & salaries	40,242	40,676
Insurances	766	728
Postage & Stationery	980	573
Staff Training & Welfare	149	216
Sundries	372	269
Equipment & Materials	219	511
Cleaning Costs	40	40
Trips and Activities	288	854
Telephone Costs	120	144
	<b>43,176</b>	<b>44,011</b>
<b>Support costs</b>		
<b>Activity 1</b>		
<b>Management</b>		
Advertising	90	90
Hall Hire	3,025	7,360
	<b>3,115</b>	<b>7,450</b>
	<b>46,291</b>	<b>51,461</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2024

**8. Costs of charitable activities by activity type**

	Activities undertaken directly £	Support costs £	2024 £	2023 £
<b>Support costs</b>				
<b>Activity 1</b>				
Staff costs - wages & salaries	40,242	-	40,242	40,676
Insurances	766	-	766	728
Postage & Stationery	980	90	1,070	663
Staff Training & Welfare	149	3,025	3,174	7,576
Sundries	372	-	372	269
Equipment & Materials	219	-	219	511
Cleaning Costs	40	-	40	40
Trips and Activities	288	-	288	854
Telephone Costs	120	-	120	144
	<b>43,176</b>	<b>3,115</b>	<b>46,291</b>	<b>51,461</b>
	<b>43,176</b>	<b>3,115</b>	<b>46,291</b>	<b>51,461</b>

**9. Analysis of support costs**

	Voluntary Income £	Activity 1 £	2024 £	2023 £
<b>Management</b>				
Depreciation - owned assets	2,945	-	2,945	3,133
Advertising	-	90	90	90
Hall Hire	-	3,025	3,025	7,360
	<b>2,945</b>	<b>3,115</b>	<b>6,060</b>	<b>10,583</b>
<b>Governance costs</b>				
Accountancy fees	650	-	650	650
	<b>3,595</b>	<b>3,115</b>	<b>6,710</b>	<b>11,233</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2024

**10. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation of owned fixed assets	2,945	3,133
Accountancy fees	650	650
	<b>2024</b>	<b>2023</b>

**11. Staff costs and emoluments**

Total staff costs for the year ended 31 August 2024 were:

	<b>2024</b>	<b>2023</b>
	£	£
Salaries and wages	40,242	40,676
	<b>40,242</b>	<b>40,676</b>

	<b>2024</b>	<b>2023</b>
General	4	4
	<b>4</b>	<b>4</b>

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2024

**13. Tangible fixed assets**

Cost or valuation	Plant and Machinery £	Computer Equipment £	Total £
At 01 September 2023	22,154	863	23,017
Additions	2,456	-	2,456
At 31 August 2024	<b>24,610</b>	<b>863</b>	<b>25,473</b>
<b>Depreciation</b>			
At 01 September 2023	4,955	239	5,194
Charge for year	2,851	94	2,945
At 31 August 2024	<b>7,806</b>	<b>333</b>	<b>8,139</b>
<b>Net book values</b>			
At 31 August 2024	<b>16,804</b>	<b>530</b>	<b>17,334</b>
At 31 August 2023	<b>17,199</b>	<b>624</b>	<b>17,823</b>

**14. Debtors**

	2024 £	2023 £
<b>Amounts due within one year:</b>		
Trade debtors	-	1,717
	<b>-</b>	<b>1,717</b>

**15. Creditors: amounts falling due within one year**

	2024 £	2023 £
Other creditors	1,114	261
Accruals and deferred income	1,300	650
	<b>2,414</b>	<b>911</b>

**16. Movement in funds**

**Unrestricted Funds**

	Balance at 01/09/2023 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2024 £
<i>General</i>				
General	40,897	56,394	(50,198)	47,093
	<b>40,897</b>	<b>56,394</b>	<b>(50,198)</b>	<b>47,093</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2024

**Unrestricted Funds - Previous year**

	Balance at 01/09/2022	Incoming resources	Outgoing resources	Balance at 31/08/2023
	£	£	£	£
<i>General</i>				
General	36,201	59,970	(55,274)	40,897
	<b>36,201</b>	<b>59,970</b>	<b>(55,274)</b>	<b>40,897</b>

**Purpose of unrestricted Funds**

General

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

**17. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	17,334	29,759	47,093
	<b>17,334</b>	<b>29,759</b>	<b>47,093</b>

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	17,823	23,074	40,897
	<b>17,823</b>	<b>23,074</b>	<b>40,897</b>

Broad Haven Playgroup  
Detailed Statement of Financial Activities  
For the year ended 31 August 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	414	1,308
Grants receivable	4,225	13,793
	<b>4,639</b>	<b>15,101</b>
<b>Other trading activities</b>		
Fund raising events	474	2,028
Income from other activities for generating funds 1	51,251	42,829
	<b>51,725</b>	<b>44,857</b>
<b>Investments</b>		
Bank interest receivable	30	12
	<b>30</b>	<b>12</b>
<b>Total incoming resources</b>	<b>56,394</b>	<b>59,970</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fund raising events costs	(312)	(30)
	<b>(312)</b>	<b>(30)</b>
<b>Charitable activities</b>		
Staff costs - wages & salaries	(40,242)	(40,676)
Insurances	(766)	(728)
Postage & Stationery	(980)	(573)
Staff Training & Welfare	(149)	(216)
Sundries	(372)	(269)
Equipment & Materials	(219)	(511)
Cleaning Costs	(40)	(40)
Trips and Activities	(288)	(854)
Telephone Costs	(120)	(144)
	<b>(43,176)</b>	<b>(44,011)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Depreciation - owned assets	(2,945)	(3,133)
Advertising	(90)	(90)
Hall Hire	(3,025)	(7,360)
	<b>(6,060)</b>	<b>(10,583)</b>
<b>Governance costs</b>		
Accountancy fees	(650)	(650)
	<b>(650)</b>	<b>(650)</b>
<b>Total resources expended</b>	<b>(50,198)</b>	<b>(55,274)</b>
<b>Net Income</b>	<b>6,196</b>	<b>4,696</b>

**BROAD HAVEN PLAYGROUP**

England & Wales - Charity number 1174311

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# Accounts

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Charity number: 1174311

Broad Haven Playgroup

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2023

Broad Haven Playgroup  
Contents Page  
For the year ended 31 August 2023

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 12
Detailed Statement of Financial Activities	13 to 14

**Broad Haven Playgroup**  
**Report of the Trustees**  
**For the year ended 31 August 2023**

The Trustees have pleasure in presenting their report and the financial statements for 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit running a charity (PB2)'.

The Charitable objectives of Broad Haven Playgroup are:

To encourage the development, care and education of children under statutory school age by:

- a) Encouraging parents to understand and provide for the needs of their children.
- b) Provide safe, high quality group play in which parents have a right to take part.
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**ACHIEVEMENTS AND PERFORMANCE**

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People of a particular ethnic or racial origin

Other charities or voluntary bodies

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**Achievements against objectives**

The Charity has continued to recover after the covid pandemic, with an increase in fees for childcare being the largest. The Charity also benefited from local authority funding in the year. These have enabled the charity to continue the training of staff to enable the services to be extended.

The charity continues to maintain a satisfactory balance sheet, with the intention to ensure that adequate funds are retained to cover any future short term shortfalls. A shed was purchased in the year which was necessary to store the equipment used by the Charity.

**FINANCIAL REVIEW**

**Reserves**

Broad Haven Playgroup has designated the balance in the savings bank account as an unrestricted reserve for the purpose of staff redundancy payments. Staff redundancy payments would be payable to the Playgroups' four staff members should the Charity cease to operate.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Broad Haven Playgroup
<b>Charity registration number</b>	1174311
<b>Principal address</b>	Broad Haven Village Hall Marine Road Broad Haven Pembrokeshire SA62 3JS

Broad Haven Playgroup  
Report of the Trustees Continued  
For the year ended 31 August 2023

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Stuart Spence  
Frances Stephens  
Rebecca Jo Burch  
Victoria Rees  
Catherine Macleod

**Secretary**

Victoria Rees

**Independent examiners**

A S Harries  
2nd Floor  
9 Victoria Place  
Haverfordwest  
Pembrokeshire  
SA61 2JX

Approved by the Board of Trustees and signed on its behalf by

.....  
Catherine Macleod

11 January 2024

Broad Haven Playgroup  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2023

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

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

.....  
A S Harries  
2nd Floor  
9 Victoria Place  
Haverfordwest  
Pembrokeshire  
SA61 2JX

11 January 2024

Broad Haven Playgroup  
Statement of Financial Activities  
For the year ended 31 August 2023

	Notes	Unrestricted funds £	202
<b>Income and endowments from:</b>			
Donations and legacies	2	15,101	10,923
Other trading activities	3	44,857	30,014
Investments	4	12	1
<b>Total</b>		<b>59,970</b>	<b>40,938</b>
<b>Expenditure on:</b>			
Raising funds	5/6	(3,813)	(2,744)
Charitable activities	7/8	(51,461)	(41,124)
<b>Total</b>		<b>(55,274)</b>	<b>(43,868)</b>
<b>Net income/expenditure</b>		<b>4,696</b>	<b>(2,929)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		36,201	39,131
<b>Total funds carried forward</b>		<b>40,897</b>	<b>36,202</b>

Broad Haven Playgroup  
Statement of Financial Position  
As at 31 August 2023

	Notes	2023 £	2022
<b>Fixed assets</b>			
Tangible assets	13	17,823	11,688
		<u>17,823</u>	<u>11,688</u>
<b>Current assets</b>			
Debtors	14	1,717	76
Cash at bank and in hand		22,268	26,188
		<u>23,985</u>	<u>26,952</u>
<b>Creditors: amounts falling due within one year</b>	15	(911)	(2,438)
<b>Net current assets</b>		<u>23,074</u>	<u>24,521</u>
<b>Total assets less current liabilities</b>		<u>40,897</u>	<u>36,209</u>
<b>Net assets</b>		<u>40,897</u>	<u>36,209</u>
<b>The funds of the charity</b>			
Unrestricted income funds	16	40,897	36,209
<b>Total funds</b>		<u>40,897</u>	<u>36,209</u>

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

-----  
Stuart Spence  
Trustee  
11 January 2024

Broad Haven Playgroup  
Notes to the Financial Statements  
For the year ended 31 August 2023

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Broad Haven Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**2. Income from donations and legacies**

	2023	2022
	£	
<b>Unrestricted funds</b>		
Donations received	1,308	694
Grants received	13,793	10,222
	<b>15,101</b>	<b>10,922</b>
	<b>15,101</b>	<b>10,922</b>

**3. Income earned from other activities**

	2023	2022
	£	
<b>Unrestricted funds</b>		
Fund raising events	2,028	1,042
Other activities for generating funds 1	42,829	28,972
	<b>44,857</b>	<b>30,014</b>
	<b>44,857</b>	<b>30,014</b>

**4. Investment income**

	2023	2022
	£	
<b>Unrestricted funds</b>		
Bank interest receivable	12	:
	<b>12</b>	<b>:</b>
	<b>12</b>	<b>:</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2023

**5. Expenditure on generating donations and legacies**

	<b>2023</b>	<b>202</b>
	£	
<b>Unrestricted funds</b>		
Support costs	3,783	2,71
	<u><b>3,783</b></u>	<u><b>2,71</b></u>

**6. Expenditure on other trading activities**

	<b>2023</b>	<b>202</b>
	£	
<b>Unrestricted funds</b>		
Fund raising events	30	3
	<u><b>30</b></u>	<u><b>3</b></u>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2023

**7. Costs of charitable activities by fund type**

	2023	2022
	£	
<b>Unrestricted funds</b>		
<b>Activity 1</b>		
<b>Direct cost</b>		
Staff costs - wages & salaries	40,676	31,947
Insurances	728	47
Postage & Stationery	573	310
Staff Training & Welfare	216	351
Sundries	269	
Equipment & Materials	511	1,367
Cleaning Costs	40	1,131
Bad Debts	-	26
Trips and Activities	854	
Telephone Costs	144	
	<b>44,011</b>	<b>35,841</b>
<b>Support costs</b>		
<b>Activity 1</b>		
<b>Management</b>		
Telephone	-	9
Advertising	90	101
Hall Hire	7,360	5,081
	<b>7,450</b>	<b>5,271</b>
	<b>51,461</b>	<b>41,112</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2023

**8. Costs of charitable activities by activity type**

	Activities undertaken directly £	Support costs £	2023 £	2022
<b>Support costs</b>				
<b>Activity 1</b>				
Staff costs - wages & salaries	40,676	-	40,676	31,947
Insurances	728	-	728	561
Postage & Stationery	573	90	663	411
Staff Training & Welfare	216	7,360	7,576	5,441
Sundries	269	-	269	
Equipment & Materials	511	-	511	1,361
Cleaning Costs	40	-	40	1,131
Bad Debts	-	-	-	261
Trips and Activities	854	-	854	
Telephone Costs	144	-	144	
	<b>44,011</b>	<b>7,450</b>	<b>51,461</b>	<b>41,121</b>
	<b>44,011</b>	<b>7,450</b>	<b>51,461</b>	<b>41,121</b>

**9. Analysis of support costs**

	Voluntary Income £	Activity 1 £	2023 £	2022
<b>Management</b>				
Depreciation - owned assets	3,133	-	3,133	2,061
Telephone	-	-	-	91
Advertising	-	90	90	101
Hall Hire	-	7,360	7,360	5,081
	<b>3,133</b>	<b>7,450</b>	<b>10,583</b>	<b>7,331</b>
<b>Governance costs</b>				
Accountancy fees	650	-	650	651
	<b>3,783</b>	<b>7,450</b>	<b>11,233</b>	<b>7,981</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2023

**10. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2023</b>	<b>202</b>
	£	
Depreciation of owned fixed assets	3,133	2,06
Accountancy fees	650	65
	<b>650</b>	<b>65</b>

**11. Staff costs and emoluments**

Total staff costs for the year ended 31 August 2023 were:

	<b>2023</b>	<b>202</b>
	£	
Salaries and wages	40,676	31,94
	<b>40,676</b>	<b>31,94</b>

	<b>2023</b>	<b>202</b>
General	4	
	<b>4</b>	

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2023

**13. Tangible fixed assets**

Cost or valuation	Plant and Machinery £	Computer Equipment £	Total £
At 01 September 2022	12,879	863	13,742
Additions	9,275	-	9,275
At 31 August 2023	<b>22,154</b>	<b>863</b>	<b>23,017</b>
<b>Depreciation</b>			
At 01 September 2022	1,932	129	2,061
Charge for year	3,023	110	3,133
At 31 August 2023	<b>4,955</b>	<b>239</b>	<b>5,194</b>
<b>Net book values</b>			
At 31 August 2023	<b>17,199</b>	<b>624</b>	<b>17,823</b>
At 31 August 2022	<b>10,947</b>	<b>734</b>	<b>11,681</b>

**14. Debtors**

	2023 £	2022 £
<b>Amounts due within one year:</b>		
Trade debtors	1,717	76
	<b>1,717</b>	<b>76</b>

**15. Creditors: amounts falling due within one year**

	2023 £	2022 £
Other creditors	261	1,130
Accruals and deferred income	650	1,300
	<b>911</b>	<b>2,430</b>

**16. Movement in funds**

**Unrestricted Funds**

	Balance at 01/09/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2023 £
<i>General</i>				
General	36,201	59,970	(55,274)	40,897
	<b>36,201</b>	<b>59,970</b>	<b>(55,274)</b>	<b>40,897</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2023

**Unrestricted Funds - Previous year**

	Balance at 01/09/2021	Incoming resources	Outgoing resources	Balance at 31/08/2023
	£	£	£	
<i>General</i>				
General	39,130	40,939	(43,868)	36,201
	<b>39,130</b>	<b>40,939</b>	<b>(43,868)</b>	<b>36,201</b>

**Purpose of unrestricted Funds**

General

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

**17. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Asset
	£	£	
<b>Unrestricted funds</b>			
<i>General</i>			
General	17,823	23,074	40,897
	<b>17,823</b>	<b>23,074</b>	<b>40,897</b>

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Net Asset
	£	£	
<b>Unrestricted funds</b>			
<i>General</i>			
General	11,681	24,520	36,201
	<b>11,681</b>	<b>24,520</b>	<b>36,201</b>

Broad Haven Playgroup  
Detailed Statement of Financial Activities  
For the year ended 31 August 2023

	<b>2023</b>	<b>2022</b>
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	1,308	699
Grants receivable	13,793	10,224
	<b>15,101</b>	<b>10,923</b>
<b>Other trading activities</b>		
Fund raising events	2,028	1,041
Income from other activities for generating funds 1	42,829	28,973
	<b>44,857</b>	<b>30,014</b>
<b>Investments</b>		
Bank interest receivable	12	2
	<b>12</b>	<b>2</b>
<b>Total incoming resources</b>	<b>59,970</b>	<b>40,939</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fund raising events costs	(30)	(33)
	<b>(30)</b>	<b>(33)</b>
<b>Charitable activities</b>		
Staff costs - wages & salaries	(40,676)	(31,941)
Insurances	(728)	(471)
Postage & Stationery	(573)	(316)
Staff Training & Welfare	(216)	(356)
Sundries	(269)	-
Equipment & Materials	(511)	(1,362)
Cleaning Costs	(40)	(1,136)
Bad Debts	-	(264)
Trips and Activities	(854)	-
Telephone Costs	(144)	-
	<b>(44,011)</b>	<b>(35,846)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Depreciation - owned assets	(3,133)	(2,061)
Telephone	-	(92)
Advertising	(90)	(100)
Hall Hire	(7,360)	(5,086)
	<b>(10,583)</b>	<b>(7,339)</b>
<b>Governance costs</b>		
Accountancy fees	(650)	(650)
	<b>(650)</b>	<b>(650)</b>
<b>Total resources expended</b>	<b>(55,274)</b>	<b>(43,868)</b>

Broad Haven Playgroup  
Detailed Statement of Financial Activities Continued  
For the year ended 31 August 2023

**Net Income**

<u>4,696</u>	<u>(2,929)</u>
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**BROAD HAVEN PLAYGROUP**

England & Wales - Charity number 1174311

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# Accounts

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Charity number: 1174311

Broad Haven Playgroup

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2022

Broad Haven Playgroup  
Contents Page  
For the year ended 31 August 2022

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

**Broad Haven Playgroup  
Report of the Trustees  
For the year ended 31 August 2022**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit running a charity (PB2)'.

The Charitable objectives of Broad Haven Playgroup are:

To encourage the development, care and education of children under statutory school age by:

- a) Encouraging parents to understand and provide for the needs of their children.
- b) Provide safe, high quality group play in which parents have a right to take part.
- c) Encouraging other charitable activities through which parents may help the children.
- d) Furthering the aim of the Wales Pre-School Playgroups Association.

**ACHIEVEMENTS AND PERFORMANCE**

**Significant activities**

Broad Haven Playgroup provides a service in Broad Haven, Pembrokeshire, by supplying education and training for:

Children and young people

People with disabilities

People of a particular ethnic or racial origin

Other charities or voluntary bodies

The general public and mankind.

**Achievements against objectives**

The Broad Haven Playgroup previously carried out their activities with charity number 1105065. All of the activities, assets and reserves were transferred into the Charitable Incorporated Organisation on the 1st April 2021. The inflow has been treated as a donation in these financial accounts.

The pandemic continued to affect the fundraising of the charity, although significant grants were received from Pembrokeshire County Council and the Havens Community Council. These have enabled the charity to continue the training of staff to enable the services to be extended.

The charity continues to maintain a satisfactory balance sheet.

**FINANCIAL REVIEW**

**Reserves**

Broad Haven Playgroup has designated the balance in the savings bank account as an unrestricted reserve for the purpose of staff redundancy payments. Staff redundancy payments would be payable to the Playgroups' three staff members should the Charity cease to operate.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Broad Haven Playgroup
<b>Charity registration number</b>	1174311
<b>Principal address</b>	Broad Haven Village Hall Marine Road Broad Haven Pembrokeshire SA62 3JS

Broad Haven Playgroup  
Report of the Trustees Continued  
For the year ended 31 August 2022

**Secretary**

Victoria Rees

**Independent examiners**

A S Harries  
2nd Floor  
9 Victoria Place  
Haverfordwest  
Pembrokeshire  
SA61 2JX

Approved by the Board of Trustees and signed on its behalf by



.....  
Catherine Macleod

20 January 2023

Broad Haven Playgroup  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2022.

**Responsibilities and basis of report**

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

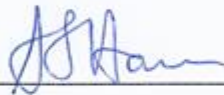
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.



---

A S Harries  
2nd Floor  
9 Victoria Place  
Haverfordwest  
Pembrokeshire  
SA61 2JX

20 January 2023

## Broad Haven Playgroup

### Statement of Financial Activities For the year ended 31 August 2022

	Notes	Unrestricted funds £	202
<b>Income and endowments from:</b>			
Donations and legacies	2	10,923	38,98
Other trading activities	3	30,014	15,65
Investments	4	2	
<b>Total</b>		<b>40,939</b>	<b>54,63</b>
<b>Expenditure on:</b>			
Raising funds	5/6	(2,744)	(93)
Charitable activities	7/8	(41,124)	(14,57)
<b>Total</b>		<b>(43,868)</b>	<b>(15,50)</b>
<b>Net income/expenditure</b>		<b>(2,929)</b>	<b>39,13</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		39,130	
<b>Total funds carried forward</b>		<b>36,201</b>	<b>39,13</b>

Broad Haven Playgroup  
Statement of Financial Position  
As at 31 August 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	13	11,681	11,861
		<u>11,681</u>	<u>11,861</u>
<b>Current assets</b>			
Debtors	14	767	950
Cash at bank and in hand		26,186	27,223
		<u>26,953</u>	<u>28,173</u>
<b>Creditors: amounts falling due within one year</b>	15	(2,433)	(904)
<b>Net current assets</b>		<u>24,520</u>	<u>27,269</u>
<b>Total assets less current liabilities</b>		<u>36,201</u>	<u>39,130</u>
<b>Net assets</b>		<u>36,201</u>	<u>39,130</u>
<b>The funds of the charity</b>			
Unrestricted income funds	16	36,201	39,130
<b>Total funds</b>		<u>36,201</u>	<u>39,130</u>

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



~~Stuart Spence~~ Catherine Macleod  
Trustee

20 January 2023

Broad Haven Playgroup  
Notes to the Financial Statements  
For the year ended 31 August 2022

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Broad Haven Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**2. Income from donations and legacies**

	<b>2022</b>	<b>2021</b>
	£	
<b>Unrestricted funds</b>		
Donations received	699	38,09
Grants received	10,224	89
	<b>10,923</b>	<b>38,98</b>

**3. Income earned from other activities**

	<b>2022</b>	<b>2021</b>
	£	
<b>Unrestricted funds</b>		
Fund raising events	1,041	70
Other activities for generating funds 1	28,973	14,95
	<b>30,014</b>	<b>15,65</b>

**1. Investment income**

	<b>2022</b>	<b>2021</b>
	£	
<b>Unrestricted funds</b>		
Bank interest receivable	2	
	<b>2</b>	

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2022

**2. Expenditure on generating donations and legacies**

	2022	2021
	£	
<b>Unrestricted funds</b>		
Support costs	2,711	65
	<b>2,711</b>	<b>65</b>
	<b>2,711</b>	<b>65</b>

**3. Expenditure on other trading activities**

	2022	2021
	£	
<b>Unrestricted funds</b>		
Fund raising events	33	28
	<b>33</b>	<b>28</b>
	<b>33</b>	<b>28</b>

**4. Costs of charitable activities by fund type**

	2022	2021
	£	
<b>Unrestricted funds</b>		
<b>Activity 1</b>		
<b>Direct cost</b>		
Staff costs - wages & salaries	31,941	11,73
Insurances	471	
Postage & Stationery	316	23
Staff Training & Welfare	356	67
Equipment & Materials	1,362	39
Cleaning Costs	1,136	
Bad Debts	264	
	<b>35,846</b>	<b>13,03</b>
<b>Support costs</b>		
<b>Activity 1</b>		
<b>Management</b>		
Telephone	92	4
Advertising	100	11
Hall Hire	5,086	1,38
	<b>5,278</b>	<b>1,53</b>
	<b>41,124</b>	<b>14,57</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2022

**8. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2022	2021
	£	£	£	
<b>Support costs</b>				
<b>Activity 1</b>				
Staff costs - wages & salaries	31,941	-	31,941	11,73
Insurances	471	92	563	4
Postage & Stationery	316	100	416	35
Staff Training & Welfare	356	5,086	5,442	2,06
Equipment & Materials	1,362	-	1,362	39
Cleaning Costs	1,136	-	1,136	
Bad Debts	264	-	264	
	<b>35,846</b>	<b>5,278</b>	<b>41,124</b>	<b>14,57</b>
	<b>35,846</b>	<b>5,278</b>	<b>41,124</b>	<b>14,57</b>

**9. Analysis of support costs**

	Voluntary Income	Activity 1	2022	2021
	£	£	£	
<b>Management</b>				
Depreciation - owned assets	2,061	-	2,061	
Telephone	-	92	92	4
Advertising	-	100	100	11
Hall Hire	-	5,086	5,086	1,38
	<b>2,061</b>	<b>5,278</b>	<b>7,339</b>	<b>1,53</b>
<b>Governance costs</b>				
Accountancy fees	650	-	650	65
	<b>2,711</b>	<b>5,278</b>	<b>7,989</b>	<b>2,18</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2022

**10. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2022</b>	<b>202</b>
	£	
Depreciation of owned fixed assets	2,061	
Accountancy fees	650	65
	<b>2,711</b>	<b>715</b>

**11. Staff costs and emoluments**

Total staff costs for the year ended 31 August 2022 were:

	<b>2022</b>	<b>202</b>
	£	
Salaries and wages	31,941	11,73
	<b>31,941</b>	<b>11,73</b>

	<b>2022</b>	<b>202</b>
General	3	
	<b>3</b>	

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**13. Tangible fixed assets**

	<b>Plant and Machinery</b>	<b>Computer Equipment</b>	<b>Tot</b>
<b>Cost or valuation</b>	£	£	
At 01 September 2021	11,861	-	11,86
Additions	1,018	863	1,88
At 31 August 2022	<b>12,879</b>	<b>863</b>	<b>13,74</b>
<b>Depreciation</b>			
Charge for year	1,932	129	2,06
At 31 August 2022	<b>1,932</b>	<b>129</b>	<b>2,06</b>
<b>Net book values</b>			
At 31 August 2022	<b>10,947</b>	<b>734</b>	<b>11,68</b>
At 31 August 2021	<b>11,861</b>	<b>-</b>	<b>11,86</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2022

**14. Debtors**

	2022	2021
	£	
<b>Amounts due within one year:</b>		
Trade debtors	767	95
	<b>767</b>	<b>95</b>

**15. Creditors: amounts falling due within one year**

	2022	2021
	£	
Other creditors	1,133	25
Accruals and deferred income	1,300	65
	<b>2,433</b>	<b>90</b>

**16. Movement in funds**

**Unrestricted Funds**

	Balance at 01/09/2021	Incoming resources	Outgoing resources	Balance 31/08/2021
	£	£	£	
<i>General</i>				
General	39,130	40,939	(43,868)	36,20
	<b>39,130</b>	<b>40,939</b>	<b>(43,868)</b>	<b>36,20</b>

**Unrestricted Funds - Previous year**

	Balance at 01/09/2020	Incoming resources	Outgoing resources	Balance 31/08/2020
	£	£	£	
<i>General</i>				
General	-	54,638	(15,508)	39,13
	<b>-</b>	<b>54,638</b>	<b>(15,508)</b>	<b>39,13</b>

**Purpose of unrestricted Funds**

General

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

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2022

17. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Asse
<b>Unrestricted funds</b>			
<i>General</i>			
General	11,681	24,520	36,20
	<b>11,681</b>	<b>24,520</b>	<b>36,20</b>
<b>Previous year</b>			
	Tangible fixed assets £	Net current assets / (liabilities) £	Net Asse
<b>Unrestricted funds</b>			
<i>General</i>			
General	11,861	27,269	39,13
	<b>11,861</b>	<b>27,269</b>	<b>39,13</b>

Broad Haven Playgroup  
Detailed Statement of Financial Activities  
For the year ended 31 August 2022

	2022	2021
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	699	15
Transfer from Charity 1105065	-	38,075
Grants receivable	10,224	891
	<b>10,923</b>	<b>38,981</b>
<b>Other trading activities</b>		
Fund raising events	1,041	706
Income from other activities for generating funds 1	28,973	14,951
	<b>30,014</b>	<b>15,657</b>
<b>Investments</b>		
Bank interest receivable	2	-
	<b>2</b>	<b>-</b>
<b>Total incoming resources</b>	<b>40,939</b>	<b>54,638</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fund raising events costs	(33)	(284)
	<b>(33)</b>	<b>(284)</b>
<b>Charitable activities</b>		
Staff costs - wages & salaries	(31,941)	(11,732)
Insurances	(471)	-
Postage & Stationery	(316)	(236)
Staff Training & Welfare	(356)	(675)
Equipment & Materials	(1,362)	(392)
Cleaning Costs	(1,136)	-
Bad Debts	(264)	-
	<b>(35,846)</b>	<b>(13,035)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Depreciation - owned assets	(2,061)	-
Telephone	(92)	(40)
Advertising	(100)	(114)
Hall Hire	(5,086)	(1,385)
	<b>(7,339)</b>	<b>(1,539)</b>
<b>Governance costs</b>		
Accountancy fees	(650)	(650)
	<b>(650)</b>	<b>(650)</b>
<b>Total resources expended</b>	<b>(43,868)</b>	<b>(15,508)</b>
<b>Net Expenditure</b>	<b>(2,929)</b>	<b>39,130</b>

**BROAD HAVEN PLAYGROUP**

England & Wales - Charity number 1174311

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# Accounts

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Charity number: 1174311

Broad Haven Playgroup

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2021

Broad Haven Playgroup  
Contents Page  
For the year ended 31 August 2021

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

**Broad Haven Playgroup**  
**Report of the Trustees**  
**For the year ended 31 August 2021**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2021. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The Charitable objectives of Broad Haven Playgroup are:

To encourage the development, care and education of children under statutory school age by:

- a) Encouraging parents to understand and provide for the needs of their children.
- b) Provide safe, high quality group play in which parents have a right to take part.
- c) Encouraging other charitable activities through which parents may help the children.
- d) Furthering the aim of the Wales Pre-School Playgroups Association.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Significant activities**

Broad Haven Playgroup provides a service in Broad Haven, Pembrokeshire, by supplying education and training for:

Children and young people

People with disabilities

People of a particular ethnic or racial origin

Other charities or voluntary bodies

The general public and mankind.

### **Achievements against objectives**

The Broad Haven Playgroup previously carried out their activities with charity number 1105065. All of the activities, assets and reserves were transferred into the Charitable Incorporated Organisation on the 1st April 2021. The inflow has been treated as a donation in these financial accounts.

The pandemic continued to affect the fundraising of the charity, although significant grants were received from Pembrokeshire County Council and the Havens Community Council. These have enabled the charity to continue the training of staff to enable the services to be extended.

The charity continues to strengthen its balance sheet.

## **FINANCIAL REVIEW**

### **Reserves**

Broad Haven Playgroup has designated the balance in the savings bank account as an unrestricted reserve for the purpose of staff redundancy payments. Staff redundancy payments would be payable to the Playgroups' three staff members should the Charity cease to operate.

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Broad Haven Playgroup
<b>Charity registration number</b>	1174311
<b>Principal address</b>	Broad Haven Village Hall Marine Road Broad Haven Pembrokeshire SA62 3JS



Broad Haven Playgroup  
Report of the Trustees Continued  
For the year ended 31 August 2021

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Stuart Spence  
Frances Stephens  
Rebecca Jo Burch  
Victoria Rees  
(Appointed: 15 April 2021)  
Catherine Macleod  
(Appointed: 22 April 2021)

**Secretary**

Victoria Rees  
(Appointed: 22 April 2021)

**Independent examiners**

A S Harries  
2nd Floor  
9 Victoria Place  
Haverfordwest  
Pembrokeshire  
SA61 2JX

Approved by the Board of Trustees and signed on its behalf by

  
..... 27 May 2022  
Catherine Macleod

Broad Haven Playgroup  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2021.

**Responsibilities and basis of report**

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

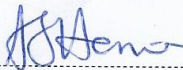
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.



-----  
A S Harries  
2nd Floor  
9 Victoria Place  
Haverfordwest  
Pembrokeshire  
SA61 2JX

27 May 2022

Broad Haven Playgroup  
Statement of Financial Activities  
For the year ended 31 August 2021

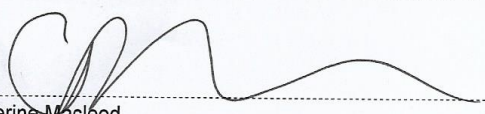
	Notes	Unrestricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies	2	38,981	-
Other trading activities	3	15,657	-
<b>Total</b>		<b>54,638</b>	<b>-</b>
<b>Expenditure on:</b>			
Raising funds	4/5	(934)	-
Charitable activities	6/7	(14,574)	-
<b>Total</b>		<b>(15,508)</b>	<b>-</b>
<b>Net income/expenditure</b>		<b>39,130</b>	<b>-</b>
<b>Total funds carried forward</b>		<b>39,130</b>	<b>-</b>



Broad Haven Playgroup  
Statement of Financial Position  
As at 31 August 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	11,861	-
		<u>11,861</u>	<u>-</u>
<b>Current assets</b>			
Debtors	12	950	-
Cash at bank and in hand		27,223	-
		<u>28,173</u>	<u>-</u>
<b>Creditors: amounts falling due within one year</b>	13	(904)	-
<b>Net current assets</b>		<u>27,269</u>	<u>-</u>
<b>Total assets less current liabilities</b>		<u>39,130</u>	<u>-</u>
<b>Net assets</b>		<u>39,130</u>	<u>-</u>
<b>The funds of the charity</b>			
Unrestricted income funds	14	39,130	-
<b>Total funds</b>		<u>39,130</u>	<u>-</u>

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

  
-----  
Catherine Macleod  
Trustee

27 May 2022

Broad Haven Playgroup  
Notes to the Financial Statements  
For the year ended 31 August 2021

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Broad Haven Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**2. Income from donations and legacies**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Donations received	38,090	-
Grants received	891	-
	<b>38,981</b>	<b>-</b>
	<b>38,981</b>	<b>-</b>

**3. Income earned from other activities**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Fund raising events	706	-
Other activities for generating funds 1	14,951	-
	<b>15,657</b>	<b>-</b>
	<b>15,657</b>	<b>-</b>

**4. Expenditure on generating donations and legacies**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Support costs	650	-
	<b>650</b>	<b>-</b>
	<b>650</b>	<b>-</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

**5. Expenditure on other trading activities**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Fund raising events	284	-
	<b>284</b>	<b>-</b>
	<b>284</b>	<b>-</b>

**6. Costs of charitable activities by fund type**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
<b>Activity 1</b>		
<b>Direct cost</b>		
Staff costs - wages & salaries	11,732	-
Postage & Stationery	236	-
Staff Training & Welfare	675	-
Equipment & Materials	392	-
	<b>13,035</b>	<b>-</b>
<b>Support costs</b>		
<b>Activity 1</b>		
<b>Management</b>		
Telephone	40	-
Advertising	114	-
Hall Hire	1,385	-
	<b>1,539</b>	<b>-</b>
	<b>14,574</b>	<b>-</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

**7. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
<b>Support costs</b>				
<b>Activity 1</b>				
Staff costs - wages & salaries	11,732	-	11,732	-
Telephone	-	40	40	-
Postage & Stationery	236	114	350	-
Staff Training & Welfare	675	1,385	2,060	-
Equipment & Materials	392	-	392	-
	<u>13,035</u>	<u>1,539</u>	<u>14,574</u>	<u>-</u>
	<u>13,035</u>	<u>1,539</u>	<u>14,574</u>	<u>-</u>

**8. Analysis of support costs**

	2021	2020
	£	£
<b>Activity 1</b>		
<b>Management</b>		
Telephone	40	-
Advertising	114	-
Hall Hire	1,385	-
	<u>1,539</u>	<u>-</u>
<b>Governance costs</b>		
Accountancy fees	650	-
	<u>2,189</u>	<u>-</u>

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2021	2020
	£	£
Accountancy fees	650	-

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

**10. Staff costs and emoluments**

Total staff costs for the year ended 31 August 2021 were:

	2021	2020
	£	£
Salaries and wages	11,732	-
	<b>11,732</b>	<b>-</b>
	<b>11,732</b>	<b>-</b>

	2021	2020
General	3	0
	<b>3</b>	<b>0</b>
	<b>3</b>	<b>0</b>

**11. Tangible fixed assets**

		Plant and Machinery
<b>Cost or valuation</b>		£
Additions		11,861
At 31 August 2021		<b>11,861</b>
<b>Net book values</b>		
At 31 August 2021		<b>11,861</b>

**12. Debtors**

	2021	2020
	£	£
<b>Amounts due within one year:</b>		
Trade debtors	950	-
	<b>950</b>	<b>-</b>
	<b>950</b>	<b>-</b>

**13. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Other creditors	254	-
Accruals and deferred income	650	-
	<b>904</b>	<b>-</b>
	<b>904</b>	<b>-</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

**14. Movement in funds**

**Unrestricted Funds**

	Incoming resources £	Outgoing resources £	Balance at 31/08/2021 £
<i>General</i>			
General	54,638	(15,508)	39,130
	<u>54,638</u>	<u>(15,508)</u>	<u>39,130</u>

**Unrestricted Funds - Previous year**

	Incoming resources £	Outgoing resources £	Balance at 31/08/2020 £
<i>General</i>			
	<u>-</u>	<u>-</u>	<u>-</u>

The general funds are held for general charitable purposes as deemed appropriate by the Trustee's.

**Purpose of unrestricted Funds**

General

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

**15. Analysis of net assets between funds**

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>			
<i>General</i>			
General	11,861	27,269	39,130
	<u>11,861</u>	<u>27,269</u>	<u>39,130</u>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
	-	-	-

Broad Haven Playgroup  
Detailed Statement of Financial Activities  
For the year ended 31 August 2021

	2021	2020
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	15	-
Transfer from Charity 1105065	38,075	-
Grants receivable	891	-
	<b>38,981</b>	-
<b>Other trading activities</b>		
Fund raising events	706	-
Income from other activities for generating funds 1	14,951	-
	<b>15,657</b>	-
<b>Total incoming resources</b>	<b>54,638</b>	-
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fund raising events costs	(284)	-
	<b>(284)</b>	-
<b>Charitable activities</b>		
Staff costs - wages & salaries	(11,732)	-
Postage & Stationery	(236)	-
Staff Training & Welfare	(675)	-
Equipment & Materials	(392)	-
	<b>(13,035)</b>	-
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Telephone	(40)	-
Advertising	(114)	-
Hall Hire	(1,385)	-
	<b>(1,539)</b>	-
<b>Governance costs</b>		
Accountancy fees	(650)	-
	<b>(650)</b>	-
<b>Total resources expended</b>	<b>(15,508)</b>	-
<b>Net Income</b>	<b>39,130</b>	-

**BROAD HAVEN PLAYGROUP**

England & Wales - Charity number 1174311

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# Accounts

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Broad Haven Playgroup  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 31 August 2020

Broad Haven Playgroup  
Contents Page  
For the year ended 31 August 2020

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

**Broad Haven Playgroup**  
**Report of the Trustees**  
**For the year ended 31 August 2020**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2020. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Charitable objectives of Broad Haven Playgroup are:

To enhance the development, care and education of children under statutory school age by:

- A) Encouraging parents to understand and provide for the needs of their children.
- B) Provide safe, high quality group play in which parents have the right to take part.
- C) Encouraging other charitable activities through which parents may help the children.
- D) Furthering the aim to the Wales Pre-School Playgroups Association.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Significant activities**

Broad Haven Playgroup provides a service in Broad Haven, Pembrokeshire, by supplying education and training for:

Children and young people

People with disabilities

People of a particular ethnic or racial origin

Other charities or voluntary bodies

The general public and mankind.

### **Achievements against objectives**

Charitable activities

During the course of the year, Broad Haven Playgroup have maintained their development and education of children under statutory school age.

### **Fundraising activities**

During the course of the past year, Broad Haven Playgroup have held various fundraising events to contribute funds to the objectives and aims of the Charity. This has helped Broad Haven Playgroup to provide to the development care and education of the children under statutory school age. The fundraising has been curtailed though by the current pandemic.

## **FINANCIAL REVIEW**

### **Financial position**

The results for the year show an increase in income, despite the pandemic, which limited the fundraising opportunities. Grants were received as a result of the pandemic, which have assisted the charity carry out its activities throughout the year. This, along with steps in previous years to promote the services and increase numbers, has allowed the Charity to stabilise its balance sheet.

### **Reserves**

#### **Reserves policy**

Broad Haven Playgroup has designated the balance in a savings bank account as an unrestricted reserve for the purpose of staff redundancy payments. Staff redundancy payments would be payable to the playgroups three staff members if the decision was made to cease operating.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Standard registration. Registered on 23rd July 2004.

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Broad Haven Playgroup
<b>Charity registration number</b>	1105065
<b>Principal address</b>	42 Croft Road

Broad Haven Playgroup  
Report of the Trustees Continued  
For the year ended 31 August 2020

Broad Haven  
Haverfordwest  
Pembrokeshire  
SA62 3HY

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Stuart Spence  
Frances Stephens  
Rebecca Jo Burch  
(Appointed: 06 January 2020)  
Emma Pritchard

**Independent examiners**

A S Harries  
2nd Floor  
9 Victoria Place  
Haverfordwest  
Pembrokeshire  
SA61 2JX

Approved by the Board of Trustees and signed on its behalf by

..... 24 May 2021  
Stuart Spence

Broad Haven Playgroup  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2020

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2020.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

.....  
A S Harries  
2nd Floor  
9 Victoria Place  
Haverfordwest  
Pembrokeshire  
SA61 2JX

24 May 2021

Broad Haven Playgroup  
Statement of Financial Activities  
For the year ended 31 August 2020

	Notes	Unrestricted funds £	2019 £
<b>Income and endowments from:</b>			
Donations and legacies	2	20,984	4,305
Other trading activities	3	38,972	37,677
Investments	4	3	5
<b>Total</b>		<b>59,959</b>	<b>41,987</b>
<b>Expenditure on:</b>			
Raising funds			
Costs of generating donations and legacies		(650)	(700)
Fundraising trading: cost of goods sold and other costs		(754)	(979)
Charitable activities			
Activity 1		(39,210)	(42,861)
<b>Total</b>		<b>(40,614)</b>	<b>(44,540)</b>
<b>Net income/expenditure</b>		<b>19,345</b>	<b>(2,553)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		5,784	8,337
<b>Total funds carried forward</b>		<b>25,129</b>	<b>5,784</b>

Broad Haven Playgroup  
Statement of Financial Position  
As at 31 August 2020

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	8	12,146	-
		<u>12,146</u>	<u>-</u>
<b>Current assets</b>			
Debtors	9	2,062	540
Cash at bank and in hand		16,610	11,148
		<u>18,672</u>	<u>11,688</u>
<b>Creditors: amounts falling due within one year</b>	10	(5,689)	(5,904)
<b>Net current assets</b>		<u>12,983</u>	<u>5,784</u>
<b>Total assets less current liabilities</b>		<u>25,129</u>	<u>5,784</u>
<b>Net assets</b>		<u>25,129</u>	<u>5,784</u>
<b>The funds of the charity</b>			
Unrestricted income funds	11	25,129	5,784
<b>Total funds</b>		<u>25,129</u>	<u>5,784</u>

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

-----  
Stuart Spence  
Trustee  
24 May 2021

Broad Haven Playgroup  
Notes to the Financial Statements  
For the year ended 31 August 2020

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Broad Haven Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**2. Income from donations and legacies**

	<b>2020</b>	<b>2019</b>
	£	£
<b>Unrestricted funds</b>		
Donations received	2,535	4,305
Grants received	18,449	-
	<b>20,984</b>	<b>4,305</b>
	<b>20,984</b>	<b>4,305</b>

**3. Income earned from other activities**

	<b>2020</b>	<b>2019</b>
	£	£
<b>Unrestricted funds</b>		
Fund raising events	1,403	2,751
Other activities for generating funds 1	37,569	34,926
	<b>38,972</b>	<b>37,677</b>
	<b>38,972</b>	<b>37,677</b>

**4. Investment income**

	<b>2020</b>	<b>2019</b>
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	3	5
	<b>3</b>	<b>5</b>
	<b>3</b>	<b>5</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2020

**5. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2020</b>	<b>2019</b>
	£	£
Accountancy fees	650	650
Staff pension contributions	248	-
	<b>248</b>	<b>-</b>

**6. Staff costs and emoluments**

Total staff costs for the year ended 31 August 2020 were:

	<b>2020</b>	<b>2019</b>
	£	£
Salaries and wages	31,301	33,091
Pension costs	248	-
	<b>31,549</b>	<b>33,091</b>

	<b>2020</b>	<b>2019</b>
General	3	3
	<b>3</b>	<b>3</b>

**7. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**8. Tangible fixed assets**

	<b>Plant and Machinery</b>
	£
<b>Cost or valuation</b>	
Additions	12,146
At 31 August 2020	<b>12,146</b>
<b>Net book values</b>	
At 31 August 2020	<b>12,146</b>

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2020

**9. Debtors**

	2020	2019
	£	£
<b>Amounts due within one year:</b>		
Trade debtors	2,062	540
	<b>2,062</b>	<b>540</b>
	<b>2,062</b>	<b>540</b>

**10. Creditors: amounts falling due within one year**

	2020	2019
	£	£
Other creditors	4,279	1,899
Accruals and deferred income	1,410	4,005
	<b>5,689</b>	<b>5,904</b>
	<b>5,689</b>	<b>5,904</b>

**11. Movement in funds**

**Unrestricted Funds**

	Balance at 01/09/2019	Incoming resources	Outgoing resources	Balance at 31/08/2020
	£	£	£	£
<i>General</i>				
General	5,784	59,959	(40,614)	25,129
	<b>5,784</b>	<b>59,959</b>	<b>(40,614)</b>	<b>25,129</b>
	<b>5,784</b>	<b>59,959</b>	<b>(40,614)</b>	<b>25,129</b>

**Unrestricted Funds - Previous year**

	Balance at 01/09/2018	Incoming resources	Outgoing resources	Balance at 31/08/2019
	£	£	£	£
<i>General</i>				
General	8,337	41,987	(44,540)	5,784
	<b>8,337</b>	<b>41,987</b>	<b>(44,540)</b>	<b>5,784</b>
	<b>8,337</b>	<b>41,987</b>	<b>(44,540)</b>	<b>5,784</b>

**Purpose of unrestricted Funds**

General

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

Broad Haven Playgroup  
Notes to the Financial Statements Continued  
For the year ended 31 August 2020

**12. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	12,146	12,983	25,129
	<b>12,146</b>	<b>12,983</b>	<b>25,129</b>
<b>Previous year</b>			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	-	5,784	5,784
	<b>-</b>	<b>5,784</b>	<b>5,784</b>

Broad Haven Playgroup  
Detailed Statement of Financial Activities  
For the year ended 31 August 2020

	2020	2019
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	2,535	4,305
Grants Receivable	18,449	-
	<b>20,984</b>	<b>4,305</b>
<b>Other trading activities</b>		
Fund Raising Events	1,403	2,751
Income From Other Activities For Generating Funds 1	37,569	34,926
	<b>38,972</b>	<b>37,677</b>
<b>Investments</b>		
Bank Interest Receivable	3	5
	<b>3</b>	<b>5</b>
<b>Total incoming resources</b>	<b>59,959</b>	<b>41,987</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fund Raising Events Costs	(418)	(692)
Cleaning Costs	(336)	(287)
	<b>(754)</b>	<b>(979)</b>
<b>Charitable activities</b>		
Staff Costs - Wages & Salaries	(31,301)	(33,091)
Staff Costs - Pension Contributions	(248)	-
Insurances	(462)	(462)
Postage And Stationery	(463)	(510)
Hall Hire	(3,669)	(5,307)
Sundries	(65)	(926)
Equipment & Materials	(2,027)	(2,144)
	<b>(38,235)</b>	<b>(42,440)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Telephone	(10)	(60)
Advertising	(361)	(251)
Staff Training & Welfare	(604)	(110)
	<b>(975)</b>	<b>(421)</b>
<b>Governance costs</b>		
Accountancy Fees	(650)	(650)
Crb Checks	-	(50)
	<b>(650)</b>	<b>(700)</b>
<b>Total resources expended</b>	<b>(40,614)</b>	<b>(44,540)</b>
<b>Net Income</b>	<b>19,345</b>	<b>(2,553)</b>