

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

Name of Charity	Broad Haven Playgroup
Charity registration number	1174311
Principal address	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').

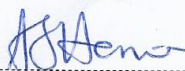
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

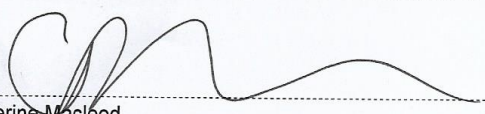
Broad Haven Playgroup
Statement of Financial Activities
For the year ended 31 August 2021

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

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

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	11,861	-
		<u>11,861</u>	<u>-</u>
Current assets			
Debtors	12	950	-
Cash at bank and in hand		27,223	-
		<u>28,173</u>	<u>-</u>
Creditors: amounts falling due within one year	13	(904)	-
Net current assets		<u>27,269</u>	<u>-</u>
Total assets less current liabilities		<u>39,130</u>	<u>-</u>
Net assets		<u>39,130</u>	<u>-</u>
The funds of the charity			
Unrestricted income funds	14	39,130	-
Total funds		<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 £
Unrestricted funds		
Donations received	38,090	-
Grants received	891	-
	<u>38,981</u>	<u>-</u>

3. Income earned from other activities

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

4. Expenditure on generating donations and legacies

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

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

5. Expenditure on other trading activities

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

6. Costs of charitable activities by fund type

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

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
	£	£	£	£
Support costs				
Activity 1				
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	-
	13,035	1,539	14,574	-
	13,035	1,539	14,574	-

8. Analysis of support costs

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

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	-
	<u>11,732</u>	<u>-</u>

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

11. Tangible fixed assets

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

12. Debtors

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

13. Creditors: amounts falling due within one year

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

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
	54,638	(15,508)	39,130

Unrestricted Funds - Previous year

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

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 £
Unrestricted funds			
<i>General</i>			
General	11,861	27,269	39,130
	11,861	27,269	39,130

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
	£	£	£
Unrestricted funds			
<i>General</i>			
	-	-	-

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

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