

MARLOW OPPORTUNITY PLAYGROUP

England & Wales · Charity number 1177581

Details

Status Registered

Legal form CIO

Registered 2018-03-19

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

Contact

Address Scout Association
Scout Hall
Watery Lane
Wooburn Green
High Wycombe
HP10 0NE

Phone 01628521890

Website www.marlowopportunityplaygroup.org.uk

Activities

Objects: (A)TO ADVANCE THE EDUCATION OF CHILDREN IN PARTICULAR BUT NOT EXCLUSIVELY WITH SPECIAL NEEDS THROUGH THE PROVISION OF NURSERY AND PRE-SCHOOL CARE. (B)TO ADVANCE THE EDUCATION AND TRAINING OF PERSONS IN THE PROVISION OF SUCH NURSERY AND PRE-SCHOOL CARE.

Activities: Marlow Opportunity Playgroup is a pre-school setting for children with special needs. This CIO has been set up for the future use of the charity which is still operating as an unincorporated charity (number 1108650). We are waiting for a new Ofsted registration before we start operating as a CIO.

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£337,411	£307,667	-	-
2024-03-31	£292,150	£314,480	-	-
2023-03-31	£280,798	£267,259	-	-
2022-03-31	£212,276	£243,215	-	-
2021-03-31	£248,002	£54,433	-	-

Trustees

Name	Role	Appointed
PAUL RICHARD WILLIAM FINCH	Chair	2018-01-17
CATHERINE LOUISE AUSTIN		2018-01-17
John Prout		2020-11-20
Sandra Jane Gibbons		2021-09-23
Susan Margaret Smith		2020-11-20

MARLOW OPPORTUNITY PLAYGROUP

England & Wales - Charity number 1177581

Accounts

Trustees Annual Report for the period 1 April 2024 — 31 March 2025

Charity Name: Marlow Opportunity Playgroup

Registered Charity number: 1177581

Charity's principal address :

Scout HQ

Watery Lane

Woburn Green

HP10 ONE

Names of the charity Trustees who manage the charity:

- o Paul Finch, Chair
- o John Prout, Vice-Chair
- o Sherida Atherton, Treasurer (retired November 2025)
- o Catherine Austin, Governance, Treasurer
- o Susan Smith, Secretary
- o Jane Gibbons

Structure, Governance and Management

The year ended March 2025, was our fourth full financial year as a CIO. Marlow Opportunity playgroup operated for many years as an unincorporated charity with all assets moved to the CIO effective January 1st 2021.

The CIO operates under a Foundation Model Constitution and currently holds an Outstanding Ofsted rating (Ofsted URN 2576749, last inspected on 22 November 2022).

Objectives and Activities

Our objectives and activities remain to provide a safe, caring and stimulating environment where children, primarily with special needs, can learn through play. To operate under charitable status managed by a voluntary committee and run by qualified staff.

The main activities undertaken for the public benefit are:

1. To advance the education of children, in particular but not exclusively, those with special needs through the provision of nursery and pre-school care.

2. To advance the education and training of persons in the provision of such pre-school care.

Achievements and Performance

The year ended March 2025 was successful and rewarding for Marlow Opportunity Playgroup (MOP), delivering a full and varied programme to our current cohort of special children.

The children on MOP's register have a wide range of complex physical, learning and medical needs that require a high staff to child ratio (often 1:1) and lots of therapeutic input. This is very expensive and only the generous donations we receive from organisations and individuals make this possible. MOP is very fortunate to receive fantastic financial support from the local community as well as from national grant-making bodies.

Demand for places at MOP is high. We currently have 68 places per week, with 25 children on our register. There are currently fifteen children on the waiting list, to whom we are currently unable to offer a place.

We always look for ways to enhance the playgroup by offering a variety of rich and diverse experiences that help to develop each child's potential. Donations and grants help MOP to offer a full programme of music therapy as well as all the essential opportunities for these special children to learn through play and therapy.

Future Outlook

Over the course of the financial year in review, Bucks Council ceased to provide the High Needs Block Funding (HNBF), which formed an essential component of our sustainability over the past few years. HNBF provided additional financial support to MOP for children who do not have an Education Health and Care Plan (EHCP) and as such, are not provided with additional funding. MOP works with the families and therapists involved to develop EHCPs, but these are often in place only in time for the child to move onto their next setting. The High Needs Block Funding was effectively 'topping up' the Early Years Funding in recognition that MOP provides a vastly different level of support to mainstream settings. In the year to March 2024, the HNBF received by MOP was £20,473 and from September 2024 this had ceased completely. Bucks Council have however identified a new funding source, and in November 2025 MOP has received both a sustainability grant and an Exceptional Support Request payment in recognition of the higher needs of our children, and the essential community resource MOP provides.

The Trustees have also been pursuing alternative funding opportunities, and a huge amount of support was provided by other organisations in the year ended March 2025. In particular, the Bernard Lewis Family Charitable Trust donated £30,000 and have pledged the same for the next two years. The Rothschild Foundation have also committed £10,000 per year for three years, and The National Lottery Community Fund (finalised in August 2024) provides £30,000 per year for five years. We are therefore confident that Marlow Opportunity Playgroup remains a viable going concern.

Financial Performance

MOP received income over the financial year of £337k, of which 68% comes from grants and donations. Expenses for the year were £308k resulting in an operating surplus of £29.7k. This small boost to our reserves covers the prior year's deficit.

Reserves

It is the intention of the Trustees to build a reserve equal to nine months' operating costs. Based on the year ended March '25, the intended reserve equates to £228k. Our ambition is to ensure that if one of our main funding sources is discontinued, we could remain open until alternative provision is found for the children on the register. At year-end, reserves stand at £183k, which is £45k short of our target.

Independent Examination

The accounts have been reviewed and approved by an Independent Examiner, in line with Charity Commission guidance. Michelle Heer was appointed as our Independent Examiner for the year ended March 2025.

Declaration

The Trustees declare that they have approved the trustee's report above. Signed on behalf on the charity's trustees

Signature(s)

Full name(s) Paul Finch

Position

CHAIRMAN

TRUSTEE

MARLOW OPPORTUNITY PLAYGROUP

Registered Charity number 1177581

Financial Statements for the year ended 31 March 2025

STATEMENT OF FINANCIAL ACTIVITES

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
INCOMING RESOURCES					
Income	3[a]	287,968	30,400	318,368	275,994
Activities for generating funds	3[b]	16,986		16,986	14,085
Investment income	3[c]	2,057		2,057	2,071
TOTAL INCOMING RESOURCES		307,011	30,400	337,411	292,150
RESOURCES USED					
Charitable activities	4	277,267	30,400	307,667	314,480
TOTAL RESOURCES EXPENDED		<u>277,267</u>	<u>30,400</u>	<u>307,667</u>	<u>314,480</u>
NET INCOMING RESOURCES / [EXPENDITURE]					
		<u>29,744</u>		<u>29,744</u>	<u>(22,330)</u>
TRANSFER BETWEEN FUNDS					
		-	-	-	-
NET MOVEMENT IN FUNDS		<u>29,744</u>	<u>-</u>	<u>29,744</u>	<u>(22,330)</u>
BALANCES BROUGHT FORWARD AT 1 APRIL					
				<u>153,839</u>	<u>176,169</u>
BALANCES CARRIED FORWARD AT 31 MARCH					
			<u>-</u>	<u>183,583</u>	<u>153,839</u>

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2024-25	2023-24
FIXED ASSETS		-	-
CURRENT ASSETS			
Cash in bank and in hand		13,956	9,824
Short term deposits		172,561	130,504
Debtor - BCC Spring Term payments	5	-	16,595
TOTAL CURRENT ASSETS		<u>186,517</u>	<u>156,923</u>
CURRENT LIABILITIES			
Sundry creditors and accruals	6	2,933	3,083
Deferred income	7		
NET CURRENT ASSETS		<u>183,584</u>	<u>153,840</u>
TOTAL NET ASSETS		<u>183,584</u>	<u>153,840</u>

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

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

Signed: Paul Finch

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • 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.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
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.
Investment income	This is included in the accounts when receivable.

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	In the year ended March 31 2019 Marlow Opportunity Playgroup incurred no cost in the preparation and examination of statutory accounts, or for trustee meetings or legal advice to trustees on governance or constitutional matters.

ASSETS

Tangible fixed assets for use by charity	We have no tangible fixed assets
Investments	We have no investments, cash is held in bank account

Notes to the Accounts (continued)

3. INCOMING RESOURCES

Restricted Funds

Unrestricted funds represent the funds of Marlow Opportunity Playgroup that are not subject to any restrictions regarding their use, and are available for application on the general purpose of the paygroup.

Restricted funds represent donations and grants received for a specific objective, and may only be expended on the specific objective for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Restricted funds recognised in these accounts relate to: [1] The Big Lottery fund. We received £30,400 between April '24 - March '25 to fund the role of Playgroup Supervisor.

INCOMING RESOURCES	Unrestricted	Restricted Big Lottery	Total Funds	
			2025	2024
3[a] Voluntary income			2025	2024
Funding	47,549		47,549	37,716
Support Assistance	24,436		24,436	74,191
Grants	128,772	30,400	159,172	58,561
Fees	8,350		8,350	4,690
Donations	69,999		69,999	90,798
Other	8,863		8,863	6,271
	287,968	30,400	318,368	272,228
3[b] Activities for generating funds				
Fundraising	16,986	-	16,986	7,879
3[c] Investment Income				
Bank deposit interest	2,057	-	2,057	690
3[d] Incoming Resources			337,411	280,798
4. RESOURCES USED				
	Unrestricted	Restricted Big Lottery	2025	2024
Charitable activities				
Staff Costs	237,337	30,400	267,737	268,963
Transport			-	-
Rent	7,253		7,253	7,695
Services	9,022		9,022	9,089
Training	1,482		1,482	725
Equipment & materials	10,870		10,870	18,233
Expenses	750		750	679
Other	10,553		10,553	9,095
	277,267	30,400	307,667	314,480
5. DEBTORS			2025	2024
Current Debtors - Spring Term receipt from BCC			-	16,595.09
6. CURRENT LIABILITIES (Creditors and Accruals)			2025	2024
[a] Sundry creditors and accruals				
PH Cleaning			-	
HMRC - PAYE			2,933	3,083
			2,933	676
7. RESERVES				

It is the intention of Marlow Opportunity Playgroup to operate with a reserve equal to nine month's operating costs in order to build financial resilience. Our income varies depending on a number of factors and we aim to cover costs and sustain playgroup places for children in the event of a funding shortfall for at least nine months.

Notes to the accounts (cont)

Note 8 Details of certain items of expenditure

8.1 Trustee expenses

Number of trustees who were paid expenses
Nature of the expenses
Total amount paid

This year	Last year
None	None
£0	£0

8.2 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	None
None	None

Note 9 Paid employees

9.1 Staff Costs

Gross Wages, Salaries and Benefits in Kind
Employer's National Insurance costs
Pension costs

This year £	Last year £
219,425	218,567
34,865	38,284
13,447	12,112
267,737	225,387

9.2 Average number of full-time equivalent employees in the year

All paid employees at Marlow Opportunity Playgroup work in the playgroup setting.

Fundraising
Charitable activities
Governance
Other

This year	Last year
0	0
10	10
0	0
0	0
10	10

9.3 Defined contribution pension scheme

A defined contribution scheme is operated (using Nest Pensions), in accordance with employment law. If an employee earns £10,000 per year they are automatically enrolled, but all employees have the option to join. Playgroup contributes 3%, employee pays 5%.

The costs of the scheme to the charity in the year
The amount of any contributions outstanding at the end of the year
The amount of any contributions prepaid at the end of the year

This year	Last Year
N/A	N/A
N/A	N/A
N/A	N/A



Section A Independent Examiner's Report

Report to the trustees

Charity Name MARLOW OPPORTUNITY PLAYGROUP

On accounts for the year ended

31 MARCH 2025 Charity no (if any) 1177581

Set out on pages

4-9 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/3/2025

Responsibilities and basis of report

As the charity's trustees, 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 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 examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed: [Signature]

Date: 7/12/25.

Name: MICHELLE HEER.

Relevant professional qualification(s) or body (if any):

ACCA. (MEMBERSHIP 2058729)

Address:

2, BEAUFORT CLOSE
LEE-ON-THE-SOULT.
AMPSHIRE PO13 8EN

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

MARLOW OPPORTUNITY PLAYGROUP

England & Wales - Charity number 1177581

Accounts

Trustees Annual Report for the period 1 April 2023 — 31 March 2024

Charity Name: Marlow Opportunity Playgroup

Registered Charity number: 1177581

Charity's principal address :

Scout HQ

Watery Lane

Woburn Green

HP10 ONE

Names of the charity Trustees who manage the charity:

- o Paul Finch, Chair
- o John Prout, Vice-Chair
- o Sherida Atherton, Treasurer
- o Catherine Austin, Governance
- o Susan Smith, Secretary
- o Jane Gibbons

Structure, Governance and Management

The year ended March 2024, was our third full financial year as a CIO. Marlow Opportunity playgroup operated for many years as an unincorporated charity with all assets moved to the CIO effective January 1st 2021.

The CIO operates under a Foundation Model Constitution and currently holds an Outstanding Ofsted rating.

Objectives and Activities

Our objectives and activities remain to provide a safe, caring and stimulating environment where children, primarily with special needs can learn through play. To operate under charitable status managed by a voluntary committee and run by qualified staff.

The main activities undertaken for the public benefit are:

1. To advance the education of children, in particular but not exclusively, those with special needs through the provision of nursery and pre-school care.

2. To advance the education and training of persons in the provision of such pre-school care.

Achievements and Performance

The year ended March 2024 was successful and rewarding for Marlow Opportunity Playgroup (MOP), delivering a full and varied programme to our current cohort of special children.

The children on MOP's register have a wide range of complex physical, learning and medical needs that require a high staff to child ratio (often 1:1) and lots of therapeutic input. This is very expensive and only the generous donations we receive make this possible. MOP is very fortunate to receive fantastic financial support from the local community as well as from national grants.

Demand for places at MOP is high. We currently have 28 children on our register, with six children on the waiting list, to whom we are currently unable to offer a place.

We always look for ways to enhance the playgroup offering with rich and diverse experiences that help to develop each child's potential. Donations and grants help MOP to offer a full programme of music therapy as well as all the essential opportunities for these special children to learn through play, outings, and even duck-egg hatching.

In March 2024, MOP received a grant from the Speech Language and Hearing Foundation which is providing a wonderful opportunity for the children currently at MOP. The Foundation's grant enables MOP to access the expertise of The Pace Centre – a charity specialising in infant neurodisability – to assess the needs of our children and to provide training and advice to our staff. These early alternative communication interventions can be transformative to a child's development.

Future Outlook

Since the end of the financial year, we received the news that Bucks County Council is unable to continue to provide the High Needs Block Funding (HNBF), which has been an essential component of our sustainability over the past few years. HNBF provided additional financial support to MOP for children who do not have an Education Health and Care Plan (EHCP) and as such, are not provided with additional funding. MOP works with the families and therapists involved to develop EHCPs, but these are often in place only in time for the child to move onto their next setting. The High Needs Block Funding was effectively 'topping up' the Early Years Funding in recognition that MOP provides a vastly different level of support to mainstream settings. In the year to March 2024, the HNBF received by MOP was £20,473. The Trustees recognise that replacing this funding is an immediate and pressing objective.

Financial Performance

MOP received income over the financial year of £292k, of which 62% comes from grants and donations. Expenses for the year were £314k resulting in an operating deficit of £22.3k. The deficit was met by our reserves.

Reserves

It is the intention of the Trustees to build a reserve equal to nine months' operating costs. Based on the year ended March '24, the intended reserve equates to £236k. Our ambition is to ensure

that if one of our main funding sources is discontinued, we could remain open until alternative provision is found for the children on the register. At year-end reserves stand at £154k, which is £82k short of our target.

Declaration

The Trustees declare that they have approved the trustee's report above. Signed on behalf on the charity's trustees

Signature(s)

Full name(s)	Paul Finch	Position	CHAIRMAN	TRUSTEE
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MARLOW OPPORTUNITY PLAYGROUP

Registered Charity number 1177581

Financial Statements for the year ended 31 March 2024

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
INCOMING RESOURCES					
Voluntary income	3[a]	247,722	28,272	275,994	272,228
Activities for generating funds	3[b]	14,085		14,085	7,879
Investment income	3[c]	2,071		2,071	690
TOTAL INCOMING RESOURCES		263,878	28,272	292,150	280,798
RESOURCES USED					
Charitable activities	4	286,208	28,272	314,480	267,259
TOTAL RESOURCES EXPENDED		<u>286,208</u>	<u>28,272</u>	<u>314,480</u>	<u>267,259</u>
NET INCOMING RESOURCES / [EXPENDITURE]					
		<u>(22,330)</u>		<u>(22,330)</u>	<u>13,538</u>
TRANSFER BETWEEN FUNDS					
		-	-	-	-
NET MOVEMENT IN FUNDS		<u>(22,330)</u>	<u>-</u>	<u>(22,330)</u>	<u>13,538</u>
BALANCES BROUGHT FORWARD AT 1 APRIL					
				<u>176,169</u>	<u>162,631</u>
BALANCES CARRIED FORWARD AT 31 MARCH					
			<u>-</u>	<u>153,839</u>	<u>176,169</u>

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2023-24	2022-23
FIXED ASSETS		-	-
CURRENT ASSETS			
Cash in bank and in hand		9,824	13,413
Short term deposits		130,504	163,433
Debtor - BCC Spring Term payments	5	16,595	
TOTAL CURRENT ASSETS		<u>156,923</u>	<u>176,846</u>
CURRENT LIABILITIES			
Sundry creditors and accruals	6	3,083	676
Deferred income	7		
NET CURRENT ASSETS		<u>153,840</u>	<u>176,170</u>
TOTAL NET ASSETS		<u>153,840</u>	<u>176,170</u>

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

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

Signed: Paul Finch

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • 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.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
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.
Investment income	This is included in the accounts when receivable.

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	In the year ended March 31 2019 Marlow Opportunity Playgroup incurred no cost in the preparation and examination of statutory accounts, or for trustee meetings or legal advice to trustees on governance or constitutional matters.

ASSETS

Tangible fixed assets for use by charity	We have no tangible fixed assets
Investments	We have no investments, cash is held in bank account

Notes to the Accounts (continued)

3. INCOMING RESOURCES

Restricted Funds

Unrestricted funds represent the funds of Marlow Opportunity Playgroup that are not subject to any restrictions regarding their use, and are available for application on the general purpose of the paygroup.

Restricted funds represent donations and grants received for a specific objective, and may only be expended on the specific objective for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Restricted funds recognised in these accounts relate to: [1] The Big Lottery fund. We received £28,272 between April '23 - March '24 to fund the role of Playgroup Supervisor.

INCOMING RESOURCES	Unrestricted	Restricted Big Lottery	Total Funds	
			2024	2023
3[a] Voluntary income			2024	2023
Funding	51,966		51,966	37,716
Support Assistance	86,089		86,089	74,191
Grants	50,982	28,272	79,254	58,561
Fees	11,151		11,151	4,690
Donations	44,129		44,129	90,798
Coronavirus Job Retention Sc	-		-	-
Other	3,406		3,406	6,271
	247,722	28,272	275,994	272,228
3[b] Activities for generating funds				
Fundraising	14,085	-	14,085	7,879
3[c] Investment Income				
Bank deposit interest	2,071	-	2,071	690
3[d] Incoming Resources			292,150	280,798
4. RESOURCES USED				
	Unrestricted	Restricted Big Lottery	Total Funds	
Charitable activities			2024	2023
Staff Costs	240,691	28,272	268,963	223,433
Transport			-	-
Rent	7,695		7,695	5,796
Services	9,089		9,089	9,516
Training	725		725	1,944
Equipment & materials	18,233		18,233	18,478
Expenses	679		679	2,400
Other	9,095		9,095	5,692
	286,208	28,272	314,480	267,259
5. DEBTORS			2024	2023
Current Debtors - Spring Term receipt from BCC			16,595.09	-
6. CURRENT LIABILITIES (Creditors and Accruals)			2024	2023
[a] Sundry creditors and accruals				
PH Cleaning			-	676
HMRC - PAYE			3083	
			3,083	676
7. RESERVES				

It is the intention of Marlow Opportunity Playgroup to operate with a reserve equal to nine month's operating costs in order to build financial resilience. Our income varies depending on a number of factors and we need to be able to cover costs and sustain playgroup places for children in the event of a funding shortfall for at least nine months.

Notes to the accounts (cont)

Note 8 Details of certain items of expenditure

8.1 Trustee expenses

Number of trustees who were paid expenses
Nature of the expenses
Total amount paid

This year	Last year
None	None
£0	£0

8.2 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	None
None	None

Note 9 Paid employees

9.1 Staff Costs

Gross Wages, Salaries and Benefits in Kind
Employer's National Insurance costs
Pension costs

This year £	Last year £
218,567	183,410
38,284	30,767
12,112	11,210
268,963	225,387

9.2 Average number of full-time equivalent employees in the year

All paid employees at Marlow Opportunity Playgroup work in the playgroup setting.

Fundraising
Charitable activities
Governance
Other

This year	Last year
0	0
10	10
0	0
0	0
10	10

9.3 Defined contribution pension scheme

A defined contribution scheme is operated (using Nest Pensions), in accordance with employment law. If an employee earns £10,000 per year they are automatically enrolled, but all employees have the option to join. Playgroup contributes 3%, employee pays 5%.

The costs of the scheme to the charity in the year
The amount of any contributions outstanding at the end of the year
The amount of any contributions prepaid at the end of the year

This year	Last Year
N/A	N/A
N/A	N/A
N/A	N/A



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

MARLOW OPPORTUNITY PLAYGROUP

On accounts for the year ended

31 MARCH 2024

Charity no (if any)

1177581

Set out on pages

4 - 8

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024

Responsibilities and basis of report

As the charity's trustees, 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 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 examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ' CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Liam McCan

Date:

19/09/2024

Name:

LIAM McCAN ACPA

Relevant professional qualification(s) or body

CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS No. 812212

(if any):

--

Address:

15 FALMLANDS CLOSE
LEE-ON-THE-SOLENT
PO13 9DF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

MARLOW OPPORTUNITY PLAYGROUP

England & Wales - Charity number 1177581

Accounts

Trustees Annual Report for the period 1 April 2022 — 31 March 2023

Charity Name: Marlow Opportunity Playgroup

Registered Charity number: 1177581

Charity's principal address :

Scout HQ

Watery Lane

Woburn Green

HP10 ONE

Names of the charity trustees who manage the charity:

- Paul Finch, Chair
- John Prout, Vice-Chair
- Sherida Atherton, Treasurer
- Catherine Austin, Governance
- Susan Smith, Secretary
- Jane Gibbons

Structure, Governance and Management

The year ended March 2023, was our second full financial year as a CIO. Marlow Opportunity playgroup operated for many years as an unincorporated charity with all assets moved to the CIO effective January 1st 2021. The CIO operates under a Foundation Model Constitution.

Marlow Opportunity Playgroup is managed by its trustees. One trustee, Jane Gibbons, is also our paid Playgroup Leader. Trustees are typically recruited as a result of a personal connection with the children or staff at playgroup, or from a local community group.

Objectives and Activities

Our objectives and activities are:

- to provide a safe, caring and stimulating environment where children, primarily with special needs can learn through play.
- to operate under charitable status managed by a voluntary committee and run by qualified staff.

The main activities undertaken for the public benefit are:

1. To advance the education of children, in particular but not exclusively, those with special needs through the provision of nursery and pre-school care.

2. To advance the education and training of persons in the provision of such pre-school care.

Achievements and Performance

The year ended March 2023 was successful and rewarding for MOP. Putting Covid restrictions behind us was a huge relief, and we were able to deliver a full and varied programme to our current cohort of special children.

Recent years have seen increasing levels of demand for places at MOP. Demand has always exceeded the number of places we can offer and last year we were able to extend the number of places available by introducing two afternoon sessions per week. The additional sessions have been a great success, enabling us to offer some quieter sessions for children with more complex needs. We are still operating with a waiting list but try our very hardest to accommodate as many children as possible.

November 2022 saw our first OFSTED inspection as a CIO, and we are thrilled to have been recognised as an Outstanding setting. This reflects the training and dedication of all our staff, and the relationships built with parents, carers, and therapists.

We have been fortunate to receive fantastic financial support from the local community over the twelve months of this report. We work with a high staff to child ratio (often 1:1), which is very expensive and only the generous donations we receive makes this sustainable. We also want to enhance the playgroup offering with rich and diverse experiences for the children that help to develop each child's potential.

An excellent example of the expanded opportunities available last year was provided by the Yusra Jinaan Foundation, with whom MOP facilitated initial speech therapy assessments for children who were receiving no input from the NHS. These assessments provided the direction to set aims for the children's communication development, proving very useful for MOP as well as the children's parents.

Music therapy remains a popular and integral part of our curriculum. Working with Little Star, we have been able to buy in two group music sessions per week, as well as offer 1:1 music therapy for 6 children every week. We also host a community concert termly which have been very popular and we invite our families to participate in our end of term parties which include music from the children.

One of our ex-volunteers generously finances termly visits to Thames Valley Adventure Playground for all the children offering a wonderfully boisterous opportunity to play.

Action for Children financed our week-long holiday session in August which was popular, as always.

We currently have 34 children on our current register, with ten children on the waiting list.

Financial Performance

The financial accounts for the year ending 31 March 2023 are set out on pages 5-10. MOP received income over the financial year of £281K, of which 56% was from grants, donations and fundraising.

Expenses for the year were £267k (84% of which relate to staffing costs), resulting in an operating surplus of £13k. The surplus boosted our reserves which had been reduced in the previous year.

An independent examination of MOP's financial statements has been carried out by Liam McCann. Liam is a member of the Chartered Institute of Management Accountants and has the experience and qualifications required to provide an examination. The trustees confirm that an audit is not required as the charity's assets are well below £3.26m. Liam's report can be found on pages 10 & 11.

Reserves

It is the intention of the trustees to build a reserve equal to nine month's operating costs. This would equate to £200,000. Our ambition is to ensure that if one of our main funding sources were discontinued, we could remain open until alternative provision is found for the children on the register. At year-end reserves were £176K.

Future Outlook

We are thrilled to see playgroup on a sound financial footing, with a secure future. That said, fundraising and donations are always required to continue to provide rich experiences, therapy, and joy to the children.

Declaration

The Trustees declare that they have approved the trustee's report above. Signed on behalf on the charity's trustees.

Signature(s)

Full name(s) Paul Finch

Position

CHAIRMAN

TRUSTEE

MARLOW OPPORTUNITY PLAYGROUP

Registered Charity number 1177581

Financial Statements for the year ended 31 March 2023

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
INCOMING RESOURCES					
Voluntary income	3[a]	244,774	27,454	272,228	201,977
Activities for generating funds	3[b]	7,879		7,879	10,286
Investment income	3[c]	690		690	13
Funds transferred from unincorporated	3[d]	-		-	-
TOTAL INCOMING RESOURCES		253,344	27,454	280,798	212,276
RESOURCES USED					
Charitable activities	4	239,805	27,454	267,259	243,215
TOTAL RESOURCES EXPENDED		239,805	27,454	267,259	243,215
NET INCOMING RESOURCES / [EXPENDITURE]		<u>13,538</u>		<u>13,538</u>	<u>(30,939)</u>
TRANSFER BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		<u>13,538</u>	<u>-</u>	<u>13,538</u>	<u>(30,939)</u>
BALANCES BROUGHT FORWARD AT 1 APRIL				<u>162,631</u>	<u>193,570</u>
BALANCES CARRIED FORWARD AT 31 MARCH			<u>-</u>	<u>176,169</u>	<u>162,631</u>

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2022-23	2021-22
FIXED ASSETS		-	-
CURRENT ASSETS			
Cash in bank and in hand		13,413	65,960
Short term deposits		163,433	122,743
TOTAL CURRENT ASSETS		<u>176,846</u>	<u>188,703</u>
CURRENT LIABILITIES			
Sundry creditors and accruals	5	676	26,072
Deferred income	6		<u>-</u>
NET CURRENT ASSETS		<u>176,170</u>	<u>162,631</u>
TOTAL NET ASSETS		<u>176,170</u>	<u>162,631</u>

For the year ending 31 March 2023,) the organisation was entitled to exemption from audit under section 477of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

Signed: Paul Finch

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • 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.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
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.
Investment income	This is included in the accounts when receivable.

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	In the year ended March 31 2019 Marlow Opportunity Playgroup incurred no cost in the preparation and examination of statutory accounts, or for trustee meetings or legal advice to trustees on governance or constitutional matters.

ASSETS

Tangible fixed assets for use by charity	We have no tangible fixed assets
Investments	We have no investments, cash is held in bank account

Notes to the Accounts (continued)

3. INCOMING RESOURCES

Restricted Funds

Unrestricted funds represent the funds of Marlow Opportunity Playgroup that are not subject to any restrictions regarding their use, and are available for application on the general purpose of the paygroup.

Restricted funds represent donations and grants received for a specific objective, and may only be expended on the specific objective for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Restricted funds recognised in these accounts relate to: [1] The Big Lottery fund. We received £27,454 between April '22 - March '23 to fund the role of Playgroup Supervisor.

INCOMING RESOURCES	Unrestricted	Restricted Big Lottery	Total Funds	
			2023	2022
3[a] Voluntary income				
Funding	37,716		37,716	38,548
Support Assistance	74,191		74,191	19,364
Grants	31,107	27,454	58,561	83,223
Fees	4,690		4,690	1,470
Donations	90,798		90,798	49,772
Coronavirus Job Retension Sc	-		-	798
Other	6,271		6,271	8,801
	244,774	27,454	272,228	201,977
3[b] Activities for generating funds				
Fundraising	7,879	-	7,879	10,286
3[c] Investment Income				
Bank deposit interest	690	-	690	13
3[d] Incoming Resources			280,798	212,276
4. RESOURCES USED				
	Unrestricted	Restricted Big Lottery	Total Funds	
Charitable activities			2023	2022
Staff Costs	195,979	27,454	223,433	202,081
Transport			-	-
Rent	5,796		5,796	6,303
Services	9,516		9,516	9,563
Training	1,944		1,944	714
Equipment & materials	18,478		18,478	16,629
Expenses	2,400		2,400	1,540
Other	5,692		5,692	6,384
	239,805	27,454	267,259	243,215
5. CURRENT LIABILITIES (Creditors and Accruals)			2023	2022
[a] Sundry creditors and accruals				
PAYE (March 22)				1955
CCS Media				114
Sing & Sign				500
Music Time with Val				50
PH Cleaning			676	641
BUCKS CC (overpayment)				22812
			676	26,072

6. RESERVES

It is the intention of Marlow Opportunity Playgroup to operate with a reserve equal to nine month's operating costs in order to build financial resilience. Our income varies depending on a number of factors and we need to be able to cover costs and sustain playgroup places for children in the event of a funding shortfall for at least nine months.

Notes to the accounts (cont)

Note 7 Details of certain items of expenditure

7.1 Trustee expenses

Number of trustees who were paid expenses
Nature of the expenses
Total amount paid

This year	Last year
None	None
£0	£0

7.2 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	None
None	None

Note 8 Paid employees

8.1 Staff Costs

Gross Wages, Salaries and Benefits in Kind
Employer's National Insurance costs
Pension costs

This year £	Last year £
183,410	172,640
30,767	19,929
11,210	9,512
225,387	44,726

8.2 Average number of full-time equivalent employees in the year

All paid employees at Marlow Opportunity Playgroup work in the playgroup setting.

Fundraising
Charitable activities
Governance
Other

This year	Last year
0	0
10	10
0	0
0	0
10	10

9.3 Defined contribution pension scheme

A defined contribution scheme is operated (using Nest Pensions), in accordance with employment law. If an employee earns £10,000 per year they are automatically enrolled, but all employees have the option to join. Playgroup contributes 3%, employee pays 5%.

The costs of the scheme to the charity in the year
The amount of any contributions outstanding at the end of the year
The amount of any contributions prepaid at the end of the year

This year	Last Year
N/A	N/A
N/A	N/A
N/A	N/A



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name MARLOW OPPORTUNITY PLAYGROUP

On accounts for the year ended

31 MARCH 2023 Charity no (if any) 1177581

Set out on pages

5-9. (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023

Responsibilities and basis of report

As the charity's trustees, 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 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 examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed: Liam McCann

Date: 4th DECEMBER 2023

Name: LIAM MCCANN

Relevant professional qualification(s) or body

CHARTERED INSTITUTE OF CHARTERED ACCOUNTANTS No: 8122112

(if any):

Address: 15 FALKLANDS CLOSE
LEE-ON-THE-SOLENT
PO13 9DF.

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

MARLOW OPPORTUNITY PLAYGROUP

England & Wales - Charity number 1177581

Accounts

Trustees Annual Report for the period 1 April 2020 – 31 March 2021

Charity Name: Marlow Opportunity Playgroup

Registered Charity number: 1177581

Charity's principal address :

Scout HQ
Watery Lane
Woburn Green
HP10 ONE

Names of the charity trustees who manage the charity:

- Paul Finch, Chair
- John Prout, Vice-Chair
- Sherida Atherton, Treasurer
- Catherine Austin, Governance
- Susan Smith, Secretary
- Anita Davis
- Jane Gibbons

Structure, Governance and Management

The year ended March 2022, was our first full financial year as a CIO. Marlow Opportunity playgroup operated for many years as an unincorporated charity with all assets moved to the CIO effective January 1st 2021. This creates a small issue when comparing the accounts for the prior year as only three months of the previous financial year are included in the CIO's Accounts.

The CIO operates under a Foundation Model Constitution.

Objectives and Activities

Our objectives and activities remain the same as under unincorporated status. To provide a safe, caring and stimulating environment where children, primarily with special needs can learn through play. To operate under charitable status managed by a voluntary committee and run by qualified staff.

The main activities undertaken for the public benefit are:

1. To advance the education of children, in particular but not exclusively, those with special needs through the provision of nursery and pre-school care.
2. To advance the education and training of persons in the provision of such pre-school care.

Achievements and Performance

The Trustees of the Marlow Opportunity Playgroup (MOP) are pleased to report on a positive year for our charity. Operations in the previous year had been very adversely affected by Covid, having a devastating impact on playgroup, and the families that rely on our services. MOP is now getting back to normal. By September 2021 all staff were back working, therapists were back in the setting, and we were able to offer sessions to several children who had been on our waiting list too long. This has been a huge relief to all those involved.

Children attending MOP would struggle to access a pre-school environment typically because of medical, physical, or learning disabilities. Our 2021-22 register included children with a diverse range of conditions including severe autism and mitochondrial disorders. Our setting shapes experiences and therapies for each child so they can learn through play, to the fullest of their ability.

To support our children and staff, we invested in staff training over the year for safeguarding, medical procedures, epilepsy, and Makaton. We were also able to take the children on an outing to the Thames Valley Adventure Playground and were at last able to invite families back into the playgroup for end of term singing sessions and a well-attended concert.

It was wonderful to see our register increase to 24 children last year. Session sizes are now limited by staff availability, rather than covid restrictions and we remain on the lookout to add to our staff team with qualified suitable team-members and volunteers.

We continued to offer the children a variety of music throughout the year thanks to the Youth Music grant; along with 1:1 music therapy, which has such a positive impact on the children's development.

MOP is always grateful to our donors who keep this vital community resource open for our children and to the parents who continue to be hugely supportive with fundraising and sponsored events.

In the year ahead we need to identify new funding to continue to provide a high level of support for the children, extend our music provision and provide training opportunities.

We are currently waiting for our first Ofsted inspection as a CIO. The intention is to regain the 'Excellent' rating awarded to the unincorporated charity.

Financial Performance

MOP had income over the financial year of £212K, of which 62% comes from grants and donations. Expenses for the year were £243k resulting in an operating deficit of £31k. The deficit was met by our reserves which had been boosted in the previous year due to the unfortunate curtailment of operations.

During the year ended March 2022, the trustees felt that new applications for funding were inappropriate due to our unprecedented levels of reserves; but will re-focus on obtaining grants, sponsorships, and fundraising in the year ahead.

Reserves

It is the intention of the trustees to build a reserve equal to nine month's operating costs. This would equate to £190,000. Our ambition is to ensure that if one of our main funding sources is discontinued, we could remain open until alternative provision is found for the children on the register. At year-end reserves stand at £162K.

Future Outlook

We are thrilled to see playgroup on a sound financial footing, with a secure future. That said, fundraising and donations are always required to continue to provide rich experiences, therapy, and joy to the children.

Declaration

The Trustees declare that they have approved the trustee's report above. Signed on behalf on the charity's trustees

Signature(s)

Full name(s) Paul Finch

Position CHAIRMAN TRUSTEE

MARLOW OPPORTUNITY PLAYGROUP

Registered Charity number 1177581

Financial Statements for the year ended 31 March 2022

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
INCOMING RESOURCES					
Voluntary income	3[a]	188,646	13,331	201,977	61,846
Activities for generating funds	3[b]	10,286		10,286	35
Investment income	3[c]	13		13	3
Funds transferred from unincorporated	3[d]	-		-	186,118
TOTAL INCOMING RESOURCES		198,945	13,331	212,276	248,002
RESOURCES USED					
Charitable activities	4	229,884	13,331	243,215	54,433
TOTAL RESOURCES EXPENDED		229,884	13,331	243,215	54,433
NET INCOMING RESOURCES / [EXPENDITURE]		<u>(30,939)</u>		(30,939)	<u>193,570</u>
TRANSFER BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		<u>(30,939)</u>	<u>-</u>	(30,939)	<u>193,570</u>
BALANCES BROUGHT FORWARD AT 1 APRIL				193,570	-
BALANCES CARRIED FORWARD AT 31 MARCH			<u>-</u>	162,631	<u>193,570</u>

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2021-22	2020-21
FIXED ASSETS		-	-
CURRENT ASSETS			
Short term deposits		65,960	56,376
Cash in bank and in hand		122,743	137,730
TOTAL CURRENT ASSETS		<u>188,703</u>	<u>194,106</u>
CURRENT LIABILITIES			
Sundry creditors and accruals	5	26,072	356
Deferred income	6		<u>-</u>
NET CURRENT ASSETS		<u>162,631</u>	<u>193,750</u>
TOTAL NET ASSETS		<u>162,631</u>	<u>193,750</u>

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • 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.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
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.
Investment income	This is included in the accounts when receivable.

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	In the year ended March 31 2019 Marlow Opportunity Playgroup incurred no cost in the preparation and examination of statutory accounts, or for trustee meetings or legal advice to trustees on governance or constitutional matters.

ASSETS

Tangible fixed assets for use by charity	We have no tangible fixed assets
Investments	We have no investments, cash is held in bank account

Notes to the Accounts (continued)

3. INCOMING RESOURCES

Restricted Funds

Unrestricted funds represent the funds of Marlow Opportunity Playgroup that are not subject to any restrictions regarding their use, and are available for application on the general purpose of the paygroup.

Restricted funds represent donations and grants received for a specific objective, and may only be expended on the specific objective for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a Restricted funds recognised in these accounts relate to: [1] The Big Lottery fund. We received £13,331 between April '21 - March '22 to fund the role of Playgroup Supervisor.

INCOMING RESOURCES	Unrestricted	Restricted Big Lottery	Total Funds	
			2022	2021
3[a] Voluntary income				
Funding	38,548		38,548	7,435
Support Assistance	19,364		19,364	13,547
Grants	69,892	13,331	83,223	26,042
Fees	1,470		1,470	-
Donations	49,772		49,772	5,293
Coronavirus Job Retension Sc	798		798	9,529
Other	8,801		8,801	-
	188,646	13,331	201,977	61,846
3[b] Activities for generating funds				
Fundraising	10,286	-	10,286	35
3[c] Investment Income				
Bank deposit interest	13	-	13	3
3[d] Incoming Resources			212,276	186,118
4. RESOURCES USED				
	Unrestricted	Restricted Big Lottery	Total Funds	
Charitable activities			2022	2021
Staff Costs	188,750	13,331	202,081	44,726
Transport			-	-
Rent	6,303		6,303	825
Services	9,563		9,563	2,824
Training	714		714	585
Equipment & materials	16,629		16,629	4,388
Expenses	1,540		1,540	12
Other	6,384		6,384	1,072
	229,884	13,331	243,215	54,433
5. CURRENT LIABILITIES (Creditors and Accruals)			2022	2021
[a] Sundry creditors and accruals				
PAYE (March 22)			1,955	-
CCS Media			114	
Sing & Sign			500	536
Music Time with Val			50	
PH Cleaning			641	
BUCKS CC (overpayment)			22812	
			26,072	536
6. RESERVES				

It is the intention of Marlow Opportunity Playgroup to operate with a reserve equal to nine month's operating costs in order to build financial resilience. Our income varies depending on a number of factors and we need to be able to cover costs and sustain playgroup places for children in the event of a funding shortfall for at least nine months.

Notes to the accounts (cont)

Note 7 Details of certain items of expenditure

7.1 Trustee expenses

Number of trustees who were paid expenses
 Nature of the expenses
 Total amount paid

This year	Last year
None	None
£0	£0

7.2 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts
 Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	None
None	None

Note 8 Paid employees

8.1 Staff Costs

Gross Wages, Salaries and Benefits in Kind
 Employer's National Insurance costs
 Pension costs

This year £	Last year £
172,640	40,778
19,929	1,592
9,512	2,356
202,081	44,726

8.2 Average number of full-time equivalent employees in the year

All paid employees at Marlow Opportunity Playgroup work in the playgroup setting.

Fundraising
 Charitable activities
 Governance
 Other

This year	Last year
0	0
10	10
0	0
0	0
10	10

9.3 Defined contribution pension scheme

A defined contribution scheme is operated (using Nest Pensions), in accordance with employment law. If an employee earns £10,000 per year they are automatically enrolled, but all employees have the option to join. Playgroup contributes 3%, employee pays 5%.

The costs of the scheme to the charity in the year
 The amount of any contributions outstanding at the end of the year
 The amount of any contributions prepaid at the end of the year

This year	Last Year
N/A	N/A
N/A	N/A
N/A	N/A



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name: MARLOW OPPORTUNITY PLAYGROUP

On accounts for the year ended

31 MARCH 2022 Charity no (if any): 1177518

Set out on pages

4 - 9 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2022

Responsibilities and basis of report

As the charity's trustees, 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 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 examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed: Liam McCan

Date: 28th July 2022

Name: LIAM McCAN

Relevant professional qualification(s) or body

CIMA

(if any):

--

Address:

1 VENGEANCE ROAD
LIFE- ON -THE- SOLENT
PO13 9GB

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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MARLOW OPPORTUNITY PLAYGROUP

England & Wales - Charity number 1177581

Accounts

Trustees Annual Report for the period 1 April 2020 – 31 March 2021

Charity Name: Marlow Opportunity Playgroup

Registered Charity number: 1177581

Charity's principal address :

Scout HQ
Watery Lane
Woburn Green
HP10 ONE

Names of the charity trustees who manage the charity:

- Paul Finch, Chair
- John Prout, Vice-Chair
- Sherida Atherton, Treasurer
- Catherine Austin, Governance
- Susan Smith, Secretary
- Jane Gibbons

Structure, Governance and Management

In 2018 Marlow Opportunity Playgroup successfully applied to the Charity Commission to set up a new charity under CIO status. Marlow Opportunity Playgroup has existed as an unincorporated charity for many years but was advised that a CIO was a more suitable charitable framework. The CIO has the same name and charitable aims as the unincorporated charity and has finally taken over the operation of the playgroup from January 1st 2021. All assets moved to the CIO effective January 1st 2021 – this can be seen as operational income within the accounts. All income, expenditure and operations since January 1st 2021 are reflected in the CIO and within this set of accounts.

The CIO operates under a Foundation Model Constitution.

Objectives and Activities

Our objectives and activities remain the same as under unincorporated status. To provide a safe, caring and stimulating environment where children, primarily with special needs can learn through play. To operate under charitable status managed by a voluntary committee and run by qualified staff.

The main activities undertaken for the public benefit are:

1. To advance the education of children, in particular but not exclusively, those with special needs through the provision of nursery and pre-school care.
2. To advance the education and training of persons in the provision of such pre-school care.

Achievements and Performance

Coronavirus had a devastating effect for the Marlow Opportunity Playgroup (MOP) and the families that rely on our services. During the Summer and Autumn terms MOP ran at reduced capacity for Covid-safety reasons and also due to the limited number of available staff and volunteers. The decision was made to remain closed after the Christmas break due to the second full lockdown, reopening after the February half term and building up to full opening early in March.

Our register was restricted to 15 children per session throughout this financial year to ensure that the children were all supported 1:1 and we had an additional member of staff each session to cover all additional cleaning duties. Unfortunately, this impacted on the number of children we could admit from our waiting list. We made the decision to adjust our Admissions Policy to prioritise those children on the waiting list who were due to start school in September 2021. Consequently, we were only able to offer places to 4 children and the number of children on our waiting list remained high for the remainder of the academic year (2020/21).

A strict procedures/risk assessment was in place to limit the spread of infection and as a result of the staff team adhering to these procedures, we managed to stay open with a very full register most days. These procedures remain in place today with staff wearing face masks throughout the playgroup sessions and taking twice weekly lateral flow tests. We also ask all visitors to the setting to adhere to this protocol.

The amazing staff and volunteer team have been wonderfully supportive of playgroup throughout this challenging time, pulling out all the stops to ensure the children continued to enjoy stimulating and varied sessions. Key workers kept in regular contact with their children during lockdown posting songs and stories on social media and by email. A staff production of 'With a little help from my friends' attracted a lot of attention to our Facebook page and brought in donations.

As a new charity we are currently waiting for our first Ofsted inspection. The intention is to re-gain the 'Excellent' rating awarded to the unincorporated charity.

Financial Performance

As a result of the pandemic, the charity was unable to hold the usual Fairs or the Dinner Dance. Income from fundraising was therefore dramatically reduced. MOP was, however, able to access the Government's Coronavirus Job Retention Scheme which helped to meet some of our costs over the most difficult period.

The Trustees are grateful for a number of grants that have improved our financial position over the short to medium term. As we transition to the CIO our viability looks stronger than since the charity began.

Reserves

It is the intention of the trustees to build a reserve equal to nine month's operating costs. This would equate to £180,000. Our ambition is to ensure that MOP can remain open if one of one or more of our funding sources is discontinued. We would want to provide playgroup places to children until alternative provision could be found.

All reserves have been transferred to the CIO Marlow Opportunity Playgroup within the financial year.

Declaration

The Trustees declare that they have approved the trustee's report above. Signed on behalf on the charity's trustees

Signature(s)

Full name(s) Paul Finch

Position CHAIRMAN TRUSTEE

MARLOW OPPORTUNITY PLAYGROUP

Registered Charity number 1177518

Financial Statements for the year ended 31 March 2021

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
INCOMING RESOURCES					
Voluntary income	3[a]	42,715	19,131	61,846	-
Activities for generating funds	3[b]	35		35	-
Investment income	3[c]	3		3	-
Funds transferred from unincorporated	3[d]	186,118		186,118	
TOTAL INCOMING RESOURCES		228,872	19,131	248,002	-
RESOURCES USED					
Charitable activities	4	54,433		54,433	-
TOTAL RESOURCES EXPENDED		<u>54,433</u>	<u>-</u>	<u>54,433</u>	<u>-</u>
NET INCOMING RESOURCES / [EXPENDITURE]		<u>174,439</u>		<u>193,570</u>	<u>0</u>
TRANSFER BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		<u>174,439</u>	<u>-</u>	<u>193,570</u>	<u>0</u>
BALANCES BROUGHT FORWARD AT 1 APRIL				<u>-</u>	<u>-</u>
BALANCES CARRIED FORWARD AT 31 MARCH			<u>19,131</u>	<u>193,570</u>	<u>-</u>

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2020-21	2019-20
FIXED ASSETS		-	-
CURRENT ASSETS			
Short term deposits		56,376	-
Cash in bank and in hand		137,730	-
TOTAL CURRENT ASSETS		<u>194,106</u>	<u>-</u>
CURRENT LIABILITIES			
Sundry creditors and accruals	5	536	-
Deferred income	6		<u>-</u>
NET CURRENT ASSETS		<u>193,570</u>	<u>-</u>
TOTAL NET ASSETS		<u>193,570</u>	<u>-</u>

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • 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.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
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.
Investment income	This is included in the accounts when receivable.

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	In the year ended March 31 2019 Marlow Opportunity Playgroup incurred no cost in the preparation and examination of statutory accounts, or for trustee meetings or legal advice to trustees on governance or constitutional matters.

ASSETS

Tangible fixed assets for use by charity	We have no tangible fixed assets
Investments	We have no investments, cash is held in bank account

Notes to the Accounts (continued)

3. INCOMING RESOURCES

Restricted Funds

Unrestricted funds represent the funds of Marlow Opportunity Playgroup that are not subject to any restrictions regarding their use, and are available for application on the general purpose of the paygroup.

Restricted funds represent donations and grants received for a specific objective, and may only be expended on the specific objective for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Restricted funds recognised in these accounts relate to:

[1] a grant received from Youth Music. The total grant received was for £12,658 for expenditure over two years.

[2] the Big Lottery fund. We received £6,473 between Jan - March 2020 to fund the role of Playgroup Supervisor.

INCOMING RESOURCES	Unrestricted	[1] Restricted Youth Music	[2] Restricted Big Lottery	Total Funds	
				2021	2020
3[a] Voluntary income				2021	2020
Funding	7,435			7,435	
Support Assistance	13,547			13,547	
Grants	6,911	12,658	6,473	26,042	
Fees	-			-	
Donations	5,293			5,293	
Coronavirus Job Retension Sc	9,529			9,529	
Other	-			-	
	42,715	12,658	6,473	61,846	-
3[b] Activities for generating funds					
Fundraising	35		-	35	
3[c] Investment Income					
Bank deposit interest	3		-	3	
3[d] Funds transfer from Marlow Opportunity Playgroup (unincorporated charity)				186,118	-
4. RESOURCES USED	Unrestricted	[1] Restricted Youth Music	[2] Restricted Big Lottery	Total Funds	
Charitable activities				2021	2020
Staff Costs	38,252.80		6,473	44,726	
Transport				-	
Rent				825	
Services				2,824	
Training				585	
Equipment & materials	1,461.95	2,926		4,388	
Expenses				12	
Other				1,072	
	39,715	2,926	6,473	54,433	-
5. CURRENT LIABILITIES (Creditors and Accruals)				2021	2020
[a] Sundry creditors and accruals					
National Insurance				-	-
Transport					
Services & equipment				536	
Expenses & Training					
Cash expenses					
				536	

6. RESERVES

It is the intention of Marlow Opportunity Playgroup to operate with a reserve equal to nine month's operating costs in order to build financial resilience. Our income varies depending on a number of factors and we need to be able to cover costs and sustain playgroup places for children in the event of a funding shortfall for at least nine months.

Notes to the accounts (cont)

Note 7 Details of certain items of expenditure

7.1 Trustee expenses

Number of trustees who were paid expenses
Nature of the expenses
Total amount paid

This year	Last year
None	None
£0	£0

7.2 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	None
None	None

Note 8 Paid employees

8.1 Staff Costs

Gross Wages, Salaries and Benefits in Kind
Employer's National Insurance costs
Pension costs

This year £	Last year £
40,778	-
1,592	-
2,356	-
44,726	-

8.2 Average number of full-time equivalent employees in the year

All paid employees at Marlow Opportunity Playgroup work in the playgroup setting.

Fundraising
Charitable activities
Governance
Other

This year	Last year
0	0
10	10
0	0
0	0
10	10

9.3 Defined contribution pension scheme

A defined contribution scheme is operated (using Nest Pensions), in accordance with employment law. If an employee earns £10,000 per year they are automatically enrolled, but all employees have the option to join. Playgroup contributes 3%, employee pays 5%.

The costs of the scheme to the charity in the year
The amount of any contributions outstanding at the end of the year
The amount of any contributions prepaid at the end of the year

This year	Last Year
N/A	N/A
N/A	N/A
N/A	N/A



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name: Marlow Opportunity Playgroup

On accounts for the year ended

31 March 2021

Charity no (if any)

1177518

Set out on pages

4 - 9

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021

Responsibilities and basis of report

As the charity's trustees, 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 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 examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

13th SEPT 2021

Name:

LIAM McCANN

Relevant professional qualification(s) or body

ASSOCIATE OF THE CHARTERED INSTITUTE OF MANAGEMENT

IER

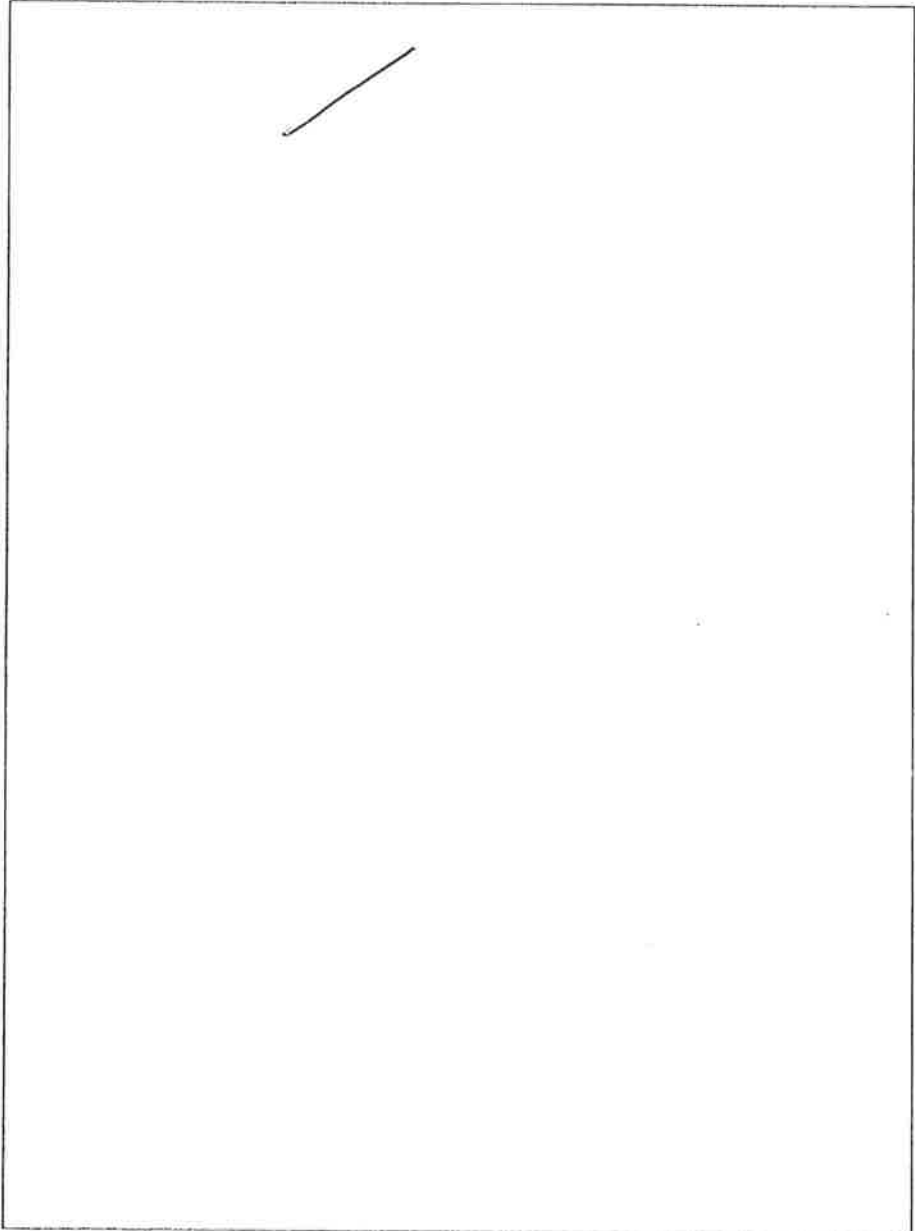
(If any): ACCOUNTANTS NO. 8122112

Address: 1 VENGEANCE ROAD, LEE-ON-THE-SOLENT
PO13 9GB

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



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