Charity Registration No. 1015208

ORTON LONGUEVILLE PLAYGROUP

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2026

ORTON LONGUEVILLE PLAYGROUP

CONTENTS

	Page No.
Trustees and Officers	1
Trustees' Report	2
Independent Examiner's Report	3
Statement of Financial Activites	4
Balance Sheet	5
Notes to the Accounts	6 - 11

ORTON LONGUEVILLE PLAYGROUP

TRUSTEES AND OFFICERS

Trustees	E Meins	Chair
	T Fareleio	
	H Humber	
	R Jones	
	C Pask	resigning at AGM
	E Pask	resigning at AGM
	D Stojanov	
	S Wells	
Registered Address	Woodside Lodge Oundle Road Orton Longueville Peterborough PE2 7EA	
Charity Registration Number	1015208	
Independent Examiner	D W Mason FMAAT DChA DWM Accounting Limited 9 Needham Court Yaxley Peterborough PE7 3LE	
Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP	

ORTON LONGUEVILLE PLAYGROUP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2026

The Orton Longueville Playgroup is constituted by Deed of Trust and is a registered charity, number 1015208. Its address is at Woodside Lodge, Oundle Road, Orton Longueville, Peterborough, PE2 7EA.

The Trustees during the year to 31 July 2026 were:

E Meins	Chair	
T Fareleio		
H Humber		
R Jones		
C Pask		resigning at AGM
E Pask		resigning at AGM
D Stojanov		
S Wells		

The main objective of the charity remains to enhance the development and education of children under statutory school age. We keep in mind the Charity Commission's guidance on public benefit whilst planning our activities at trustee meetings. We aim to provide a safe, secure, stimulating, caring, environment which is sensitive to the needs of the children and to include parents, families and carers in a community based group. This benefits the children attending our setting by extending their learning through a variety of experiences and developing their social skills with other children and adults.

Once again the vast majority of the playgroup's funds continue to come from the Government Nursery Grant for 2, 3 and 4 year olds. The figure for this year was £285,704 compared to £267,512 last year. The introduction of expanded funding for 2yr olds last year means we have again seen an increase in income despite attendance being slightly lower.

The trustees have assessed the major risks which the charity faces and confirm that systems have been established to enable regular reviews to mitigate these risks.

The trustees policy is to aim to hold 3 months worth of expenditure as reserves. This is an ideal that we continue to aim for and are currently achieving.

Due to low birth rates in the area we are currently seeing a decline in numbers for the next year so are expecting a drop in income, we are actively promoting the setting and hopefully going forward we will see an increase in numbers which will minimise the projected loss next year.

Our expenses also continue to increase especially in terms of wages due to minimum wage increases. We expect this to increase again next year as well as other running costs that are slowly increasing.

We are still waiting for the Lease to be agreed so this could be a factor in increasing costs in coming months. Due to the age of the building we now have a program of maintenance that is ongoing to decorate, repair and replace where necessary which we will aim to continue when budget allows. We feel the Playgroup is currently in a good financial position to continue to operate but do need to increase attendance to optimise income in coming years.

We feel the Playgroup is currently in a good financial position to continue to operate but do need to increase attendance to optimise income in coming years.

E Meins
Chair

Date: 21 October 2026

ORTON LONGUEVILLE PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ORTON LONGUEVILLE PLAYGROUP

I report to the charity's trustees on my examination of the accounts of Orton Longueville Playgroup for the year ended 31 July 2026, which are set out on pages 4 to 11.

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 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 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 The Association of Accounting Technicians.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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

D W Mason FMAAT DChA
DWM Accounting Limited
9 Needham Court
Yaxley
Peterborough
PE7 3LE

Date: 22 October 2026

ORTON LONGUEVILLE PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Income:					
Income from donations		756	-	756	288
Income from charitable activities	**3**	303,971	36,924	340,895	346,955
Income from other activities	**4**	2,020	-	2,020	2,399
Total income		306,747	36,924	343,671	349,642
Expenditure:					
Charitable activities	**5**	308,450	36,479	344,929	293,678
Support costs	**6**	5,446	-	5,446	6,609
Total resources expended		313,896	36,479	350,375	300,287
Net movement in funds for the year		(7,149)	445	(6,704)	49,355
Fund balances brought forward		178,646	1,920	180,566	131,211
Fund balances carried forward		171,497	2,365	173,862	180,566

The notes on pages 6 to 11 form part of these financial statements

ORTON LONGUEVILLE PLAYGROUP

BALANCE SHEET
AS AT 31 JULY 2026

	Note	2026 £	£	2025 £	£
Current assets					
Debtors	9	4,594		6,292	
Cash at bank and in hand		175,626		177,761	
		180,220		184,053	
Creditors: amounts falling due within one year	10	(6,358)		(3,487)	
Net current assets			173,862		180,566
Net assets			173,862		180,566
Funds of the charity	11				
Unrestricted funds			171,497		178,646
Restricted funds	12		2,365		1,920
Total charity funds			173,862		180,566

The financial statements were approved by the trustees on 21 October 2026

E Meins
Chair

The notes on pages 6 to 11 form part of these financial statements

ORTON LONGUEVILLE PLAYGROUP

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2026

1 Accounting policies

The accounts have been prepared on the historical cost basis of accounting. The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), Accounting and Reporting by Charities - the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosures are required to show a true and fair view.

1.2 Public benefit

The charity 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

1.3 Exemption from preparing cash flow statement

The charity has taken advantage of the exemption provided by FRS 102 and has not prepared a cash flow statement.

1.4 Income

All income is included in the Statement of Financial Activities in the year in which they are receivable, except for monies which are for specific periods crossing over the year end.

Income represents fees, SEN funding, fund-raising proceeds, uniform sales and other income receivable in the year.

1.5 Expenditure and irrecoverable VAT

Expenditure, including VAT, is recognised on the accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1 Accounting policies (continued)

1.7 Tangible fixed assets and depreciation

All expenditure on equipment is written off in the year of purchase, therefore there are no fixed assets or depreciation.

1.8 Fund accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

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

Designated funds - these are funds that have been set aside at the discretion of the Trustees for a specific, but not legally binding, purpose.

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

1.9 Financial instruments

The charity only has financial instruments which meet the criteria of a basic financial instrument as defined by section 11 of FRS 102.

Short term debtors and creditors are measured at transaction price.

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Employee benefits

Short-term employee benefits

Short-term employee benefits are recognised as an expense in the period in which they are incurred.

Post-employment defined contribution plans

The charity makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund, or paid to employees' personal pension plans. The pension cost charge represents contributions payable by the charity to the fund or personal plans and are recognised as an expense as they are incurred.

2 Legal status of the charity

The Orton Longueville Playgroup is constituted by Deed of Trust and is a registered charity, number 1015208. Its address is at Woodside Lodge, Oundle Road, Orton Longueville, Peterborough, PE2 7EA.

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Fees	303,971	2,507	306,478	310,778
SEN Funding	-	34,417	34,417	36,177
	303,971	36,924	340,895	346,955

4 Income from other activities

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Fund raising event proceeds	1,727	-	1,727	1,998
Uniform sales	293	-	293	401
	2,020	-	2,020	2,399

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2026

5 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Wages	232,812	18,652	251,464	244,113
Insurance	2,766	-	2,766	2,377
EYA/PPA subscription	84	-	84	124
Rent of premises	29,189	-	29,189	28,008
Training fees	1,040	-	1,040	729
Equipment	3,203	1,570	4,773	4,986
Materials	1,581	-	1,581	1,318
Kitchen sundries and food	2,431	-	2,431	1,924
Trips	3,059	8,255	11,314	5,342
Christmas party	307	-	307	276
Leaving gift	298	-	298	537
Maintenance	2,116	-	2,116	420
Uniform purchases	1,351	-	1,351	687
Outdoor play area	28,213	8,002	36,215	2,837
	308,450	36,479	344,929	293,678

6 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Fund raising event costs	368	-	368	734
Office expenses	4,841	-	4,841	5,675
Sundry expenses	87	-	87	50
Governance costs:				
Accountancy	150	-	150	150
	5,446	-	5,446	6,609

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2026

7 Analysis of staff costs

	2026 £	2025 £
Salaries and wages	246,369	240,069
Pension costs	5,095	4,044
	251,464	244,113

No employee had benefits in excess of £60,000 (2025 : no employees).

Pension costs

The charity makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and are recognised as an expense as they are incurred.

8 Staff numbers

The average monthly head count was 11 staff (2025 : 13 staff). and the average monthly number of full-time equivalent employees during the year was as follows:

	2026	2025
Average number of employees during the year	10	11

9 Debtors

	2026 £	2025 £
Debtors	1,056	2,776
Prepayments	3,538	3,516
	4,594	6,292

10 Creditors: amounts falling due within one year

	2026 £	2025 £
Taxation and social security	-	-
Accruals	192	192
Other creditors	6,166	3,295
	6,358	3,487

ORTON LONGUEVILLE PLAYGROUP

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2026

11 Analysis of charitable funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 July 2026 are represented by:			
Current assets	177,855	2,365	180,220
Current liabilities	(6,358)	-	(6,358)
Net assets	171,497	2,365	173,862

12 Restricted funds

	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Early Years Pupil Premium	306	2,507	(1,904)	-	909
Disability Access Funding	1,614	6,677	(6,835)	-	1,456
Special Educational Needs	-	27,740	(27,740)	-	-
	1,920	36,924	(36,479)	-	2,365

The Early Years Pupil Premium relates to monies received from Peterborough City Council in relation to additional funding for disadvantaged 3 and 4 year olds.

The Disability Access Funding is an annual funding from Peterborough City Council to children in receipt of Disability Living Allowance.

Special Educational Needs is funding from Peterborough City Council to children with Special Educational Needs and Education Health Plans