

Registered charity number  
1032286

Soham Playgroup  
Report and Accounts  
31 August 2023

**Soham Playgroup  
Report and accounts  
Contents**

|                                      | <b>Page</b> |
|--------------------------------------|-------------|
| Trustees' report                     | 1           |
| Accountants' report                  | 2           |
| Profit and loss account              | 3           |
| Balance sheet                        | 4           |
| Notes to the profit and loss account | 5           |
| Notes to the balance sheet           | 6           |

## **Soham Playgroup**

**Registered number:**

**1032286**

## **Trustees' Report**

The trustees present their report and accounts for the year ended 31 August 2023.

### **Principal activities**

The charity's principal activity during the year continued to be that of the provision of early years childcare and the application of the early years foundation stage framework

### **Trustees'**

The following persons served as trustees during the year:

|            |             |                             |
|------------|-------------|-----------------------------|
| L Sarll    | Chairperson |                             |
| S Miller   | Secretary   | Resigned - 20 October 2022  |
| L Correa   |             | Resigned - 20 October 2022  |
| K Fahey    |             | Resigned - 20 October 2022  |
| C Lee      |             |                             |
| M Irvine   |             |                             |
| D Kirk     |             |                             |
| T Fretwell |             | Resigned - 20 October 2022  |
| A Clark    |             |                             |
| A Clements |             | Appointed - 20 October 2022 |
| H Clark    |             | Appointed - 20 October 2022 |
| L Negus    |             | Appointed - 20 October 2022 |
| C Negus    | Secretary   | Appointed - 20 October 2022 |
| E Holmes   |             | Appointed - 20 October 2022 |
| J Garrod   |             | Appointed - 20 October 2022 |

This report was approved by the trustees on 22 November 2023 and signed by its order.

L Sarll  
Chairperson  
Secretary

**Soham Playgroup  
Accountants' Report**

**Accountants' report to the trustees of  
Soham Playgroup**

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the charity and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Johnson & Co Accountants Ltd

30a High Street  
Soham  
Ely  
Cambs  
CB7 5HE

22 November 2023

**Soham Playgroup**  
**Schedule to the profit and loss account**  
**for the year ended 31 August 2023**  
*for the information of the trustees only*

|   | <b>2023</b>   | <b>2022</b>    |
|---|---------------|----------------|
|   | <b>£</b>      | <b>£</b>       |
| <b>Sales</b>                                | 132,185       | 105,105        |
| Cost of sales                               | (104,287)     | (94,799)       |
| <b>Gross profit</b>                         | <u>27,898</u> | <u>10,306</u>  |
| Premises costs                              | (13,503)      | (12,239)       |
| Administrative expenses                     | (7,529)       | (6,078)        |
| <b>Operating profit/(loss)</b>              | <u>6,866</u>  | <u>(8,011)</u> |
| Interest receivable                         | 7             | -              |
| <b>Profit/(loss) for the financial year</b> | <u>6,873</u>  | <u>(8,011)</u> |

**Soham Playgroup**  
**Registered Charity number:** 1032286  
**Balance Sheet**  
**as at 31 August 2023**

|                           | Notes | 2023<br>£     | 2022<br>£     |
|---------------------------|-------|---------------|---------------|
| <b>Fixed assets</b>       |       |               |               |
| Tangible assets           | 2     | 11,812        | 7,563         |
| <b>Current assets</b>     |       |               |               |
| Stocks                    |       | 248           | 248           |
| Debtors                   | 3     | 47            | (1,248)       |
| Cash at bank and in hand  |       | 50,028        | 48,699        |
|                           |       | <u>50,323</u> | <u>47,699</u> |
| <b>Net current assets</b> |       | 50,323        | 47,699        |
| <b>Net assets</b>         |       | <u>62,135</u> | <u>55,262</u> |
| Trustees reserves         |       | 62,135        | 55,262        |
| <b>Trustees' funds</b>    |       | <u>62,135</u> | <u>55,262</u> |

L Negus  
Trustee  
Approved by the trustees on 22 November 2023

**Soham Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2023**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2023</b>    | <b>2022</b>    |
|----------------------------------|----------------|----------------|
|                                  | £              | £              |
| <b>Sales</b>                     |                |                |
| Cambridgeshire County Council    | 91,998         | 69,278         |
| Fees received                    | 32,686         | 27,821         |
| Registration fess                | 5,504          | 5,979          |
| Grant income                     | -              | -              |
| Fundraising                      | 726            | 665            |
| Donations                        | 1,271          | 1,362          |
| Training and Clothing            | -              | -              |
|                                  | <u>132,185</u> | <u>105,105</u> |
| <b>Administrative expenses</b>   |                |                |
| Employee costs:                  |                |                |
| Staff wages                      | 97,290         | 85,448         |
| PAYE & NI                        | 3,623          | 2,863          |
| Pension                          | 2,503          | 1,422          |
| Staff training and welfare       | 871            | 768            |
| DBS checks                       | -              | 52             |
| Equipment and activities         | -              | 4,246          |
|                                  | <u>104,287</u> | <u>94,799</u>  |
| Premises costs:                  |                |                |
| Rent of permanent settings       | 11,400         | 11,400         |
| Portacabin costs                 | 2,032          | 839            |
| Sensory room                     | 71             | -              |
|                                  | <u>13,503</u>  | <u>12,239</u>  |
| General administrative expenses: |                |                |
| Telephone and fax                | 60             | 179            |
| Stationery, IT and postage       | 1,184          | 1,927          |
| Toys and equipment               | 1,077          | 176            |
| Fundraising costs                | 61             | 42             |
| Subscriptions                    | 255            | 358            |
| Bank charges                     | 88             | 88             |
| Committee Costs                  | 100            | -              |
| Gifts                            | 75             | 115            |
| Insurance                        | 692            | 672            |
| Depreciation                     | 3,937          | 2,521          |
|                                  | <u>7,529</u>   | <u>6,078</u>   |
|                                  | <u>125,319</u> | <u>113,116</u> |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|   |                       |
|---|-----------------------|
| Tenants improvements                    | 5 years straight line |
| Leasehold land and buildings            | over the lease term   |
| Plant and machinery                     | over 5 years          |
| Fixtures, fittings, tools and equipment | over 5 years          |

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Tangible fixed assets**

|                       | <b>Land and buildings</b> |
|-----------------------|---------------------------|
|                       | <b>£</b>                  |
| <b>Cost</b>           |                           |
| At 1 September 2022   | 21,409                    |
| Additions             | 8,186                     |
| At 31 August 2023     | <u>29,595</u>             |
| <b>Depreciation</b>   |                           |
| At 1 September 2022   | 13,846                    |
| Charge for the year   | 3,937                     |
| At 31 August 2023     | <u>17,783</u>             |
| <b>Net book value</b> |                           |
| At 31 August 2023     | <u>11,812</u>             |
| At 31 August 2022     | <u>7,563</u>              |

**Soham Playgroup  
Notes to the balance sheet  
for the year ended 31 August 2023**

| <b>3 Debtors</b> | <b>2023</b> | <b>2022</b>    |
|------------------|-------------|----------------|
|                  | <b>£</b>    | <b>£</b>       |
| Trade debtors    | <u>47</u>   | <u>(1,248)</u> |

**4 Other information**

Soham Playgroup is registered with the Charities Commission, the address for correspondence is:

3 Ennion Close  
Soham  
Ely  
Cambs  
CB7 5GU

Registered charity number  
1032286

Soham Playgroup  
Report and Accounts  
31 August 2023

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|                                      | <b>Page</b> |
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## **Soham Playgroup**

**Registered number: 1032286**

### **Trustees' Report**

The trustees present their report and accounts for the year ended 31 August 2023.

#### **Principal activities**

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#### **Trustees'**

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| C Lee      |             |                             |
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This report was approved by the trustees on 22 November 2023 and signed by its order.

L Sarll  
Chairperson  
Secretary

**Soham Playgroup  
Accountants' Report**

**Accountants' report to the trustees of  
Soham Playgroup**

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We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

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22 November 2023

**Soham Playgroup**  
**Schedule to the profit and loss account**  
**for the year ended 31 August 2023**  
*for the information of the trustees only*

|   | <b>2023</b>         | <b>2022</b>           |
|---|---------------------|-----------------------|
|   | <b>£</b>            | <b>£</b>              |
| <b>Sales</b>                                | 132,185             | 105,105               |
| Cost of sales                               | (104,287)           | (94,799)              |
| <b>Gross profit</b>                         | <u>27,898</u>       | <u>10,306</u>         |
| Premises costs                              | (13,503)            | (12,239)              |
| Administrative expenses                     | (7,529)             | (6,078)               |
| <b>Operating profit/(loss)</b>              | <u>6,866</u>        | <u>(8,011)</u>        |
| Interest receivable                         | 7                   | -                     |
| <b>Profit/(loss) for the financial year</b> | <u><u>6,873</u></u> | <u><u>(8,011)</u></u> |

**Soham Playgroup**  
**Registered Charity number:** 1032286  
**Balance Sheet**  
**as at 31 August 2023**

|                           | <b>Notes</b> | <b>2023</b><br><b>£</b> | <b>2022</b><br><b>£</b> |
|---------------------------|--------------|-------------------------|-------------------------|
| <b>Fixed assets</b>       |              |                         |                         |
| Tangible assets           | 2            | 11,812                  | 7,563                   |
| <b>Current assets</b>     |              |                         |                         |
| Stocks                    |              | 248                     | 248                     |
| Debtors                   | 3            | 47                      | (1,248)                 |
| Cash at bank and in hand  |              | 50,028                  | 48,699                  |
|                           |              | <u>50,323</u>           | <u>47,699</u>           |
| <b>Net current assets</b> |              | <u>50,323</u>           | <u>47,699</u>           |
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| Trustees reserves         |              | 62,135                  | 55,262                  |
| <b>Trustees' funds</b>    |              | <u>62,135</u>           | <u>55,262</u>           |

L Negus  
Trustee  
Approved by the trustees on 22 November 2023

**Soham Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2023**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2023</b>    | <b>2022</b>    |
|----------------------------------|----------------|----------------|
|                                  | £              | £              |
| <b>Sales</b>                     |                |                |
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| Donations                        | 1,271          | 1,362          |
| Training and Clothing            | -              | -              |
|                                  | <u>132,185</u> | <u>105,105</u> |
| <b>Administrative expenses</b>   |                |                |
| Employee costs:                  |                |                |
| Staff wages                      | 97,290         | 85,448         |
| PAYE & NI                        | 3,623          | 2,863          |
| Pension                          | 2,503          | 1,422          |
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**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

**1 Accounting policies**

***Basis of preparation***

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**Notes to the balance sheet**  
**for the year ended 31 August 2023**

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## **Soham Playgroup**

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22 November 2023

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| <b>Gross profit</b>                         | <u>27,898</u>       | <u>10,306</u>         |
| Premises costs                              | (13,503)            | (12,239)              |
| Administrative expenses                     | (7,529)             | (6,078)               |
| <b>Operating profit/(loss)</b>              | <u>6,866</u>        | <u>(8,011)</u>        |
| Interest receivable                         | 7                   | -                     |
| <b>Profit/(loss) for the financial year</b> | <u><u>6,873</u></u> | <u><u>(8,011)</u></u> |

**Soham Playgroup**  
**Registered Charity number:** 1032286  
**Balance Sheet**  
**as at 31 August 2023**

|                           | Notes | 2023<br>£     | 2022<br>£     |
|---------------------------|-------|---------------|---------------|
| <b>Fixed assets</b>       |       |               |               |
| Tangible assets           | 2     | 11,812        | 7,563         |
| <b>Current assets</b>     |       |               |               |
| Stocks                    |       | 248           | 248           |
| Debtors                   | 3     | 47            | (1,248)       |
| Cash at bank and in hand  |       | 50,028        | 48,699        |
|                           |       | <u>50,323</u> | <u>47,699</u> |
| <b>Net current assets</b> |       | 50,323        | 47,699        |
| <b>Net assets</b>         |       | <u>62,135</u> | <u>55,262</u> |
| Trustees reserves         |       | 62,135        | 55,262        |
| <b>Trustees' funds</b>    |       | <u>62,135</u> | <u>55,262</u> |

L Negus  
Trustee  
Approved by the trustees on 22 November 2023

**Soham Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2023**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2023</b>    | <b>2022</b>    |
|----------------------------------|----------------|----------------|
|                                  | £              | £              |
| <b>Sales</b>                     |                |                |
| Cambridgeshire County Council    | 91,998         | 69,278         |
| Fees received                    | 32,686         | 27,821         |
| Registration fess                | 5,504          | 5,979          |
| Grant income                     | -              | -              |
| Fundraising                      | 726            | 665            |
| Donations                        | 1,271          | 1,362          |
| Training and Clothing            | -              | -              |
|                                  | <u>132,185</u> | <u>105,105</u> |
| <b>Administrative expenses</b>   |                |                |
| Employee costs:                  |                |                |
| Staff wages                      | 97,290         | 85,448         |
| PAYE & NI                        | 3,623          | 2,863          |
| Pension                          | 2,503          | 1,422          |
| Staff training and welfare       | 871            | 768            |
| DBS checks                       | -              | 52             |
| Equipment and activities         | -              | 4,246          |
|                                  | <u>104,287</u> | <u>94,799</u>  |
| Premises costs:                  |                |                |
| Rent of permanent settings       | 11,400         | 11,400         |
| Portacabin costs                 | 2,032          | 839            |
| Sensory room                     | 71             | -              |
|                                  | <u>13,503</u>  | <u>12,239</u>  |
| General administrative expenses: |                |                |
| Telephone and fax                | 60             | 179            |
| Stationery, IT and postage       | 1,184          | 1,927          |
| Toys and equipment               | 1,077          | 176            |
| Fundraising costs                | 61             | 42             |
| Subscriptions                    | 255            | 358            |
| Bank charges                     | 88             | 88             |
| Committee Costs                  | 100            | -              |
| Gifts                            | 75             | 115            |
| Insurance                        | 692            | 672            |
| Depreciation                     | 3,937          | 2,521          |
|                                  | <u>7,529</u>   | <u>6,078</u>   |
|                                  | <u>125,319</u> | <u>113,116</u> |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|   |                       |
|---|-----------------------|
| Tenants improvements                    | 5 years straight line |
| Leasehold land and buildings            | over the lease term   |
| Plant and machinery                     | over 5 years          |
| Fixtures, fittings, tools and equipment | over 5 years          |

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Tangible fixed assets**

|                       | <b>Land and buildings</b> |
|-----------------------|---------------------------|
|                       | <b>£</b>                  |
| <b>Cost</b>           |                           |
| At 1 September 2022   | 21,409                    |
| Additions             | 8,186                     |
| At 31 August 2023     | <u>29,595</u>             |
| <b>Depreciation</b>   |                           |
| At 1 September 2022   | 13,846                    |
| Charge for the year   | 3,937                     |
| At 31 August 2023     | <u>17,783</u>             |
| <b>Net book value</b> |                           |
| At 31 August 2023     | <u>11,812</u>             |
| At 31 August 2022     | <u>7,563</u>              |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

| <b>3 Debtors</b> | <b>2023</b> | <b>2022</b>    |
|------------------|-------------|----------------|
|                  | <b>£</b>    | <b>£</b>       |
| Trade debtors    | <u>47</u>   | <u>(1,248)</u> |

**4 Other information**

Soham Playgroup is registered with the Charities Commission, the address for correspondence is:

3 Ennion Close  
Soham  
Ely  
Cambs  
CB7 5GU