

REGISTERED CHARITY NUMBER: 1049011



**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2021**

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**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

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FOR THE YEAR ENDED 31 JULY 2021**

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**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives and aims of the charity are:

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The objectives and activities of the charity are achieved by:

- i. Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such group, ensuring that such groups offer opportunities for all children, regardless of race, culture, religion or means.
- ii. Encouraging the study of the needs of such children and their families and promoting public interests in and recognition of such needs in the local areas.
- iii. Instigating and adhering to and furthering the aim of the Pre-School Learning Alliance.

Reporting for the public benefit

When reviewing the charities objectives and aims, and in planning future activities, the trustees have considered the Charity Commission's general guidance on public benefit.

All children are welcome to the Pre-school irrespective of ability to pay as the charity aims to source funding (e.g. from other charities or social care) as necessary to contribute towards the cost of the fees and a free place may be given if the need arises.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have carried on undertaking our activities whilst we navigate through the ongoing constraints and the impact the worldwide Covid-19 pandemic in early 2020.

Covid-19 has not been such a nightmare for us this year, with all of our the previous Covid safety procedures in place we carried on throughout a bit more of a normal year.

Numbers were still quite reduced so we had to say goodbye to two staff due to this

We carried on the 'pod system' so that children stayed with their dedicated member of staff only. There was no mixing indoors, but there was more freedom outdoors

We had 26 children move on to primary schools in the surrounding areas. Although they went without the normal 'transition to school' package, we did have one outdoor visit by the teacher from Swineshead. The children had one to one or virtual tours around their schools.

Although we were not able to do sports day, we did do a graduation outside and a trip to the Ivy's for an Alpaca picnic, this made it a lot better year!

I'm also pleased to say the setting managed to avoid any Covid cases.

**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021 - continued**

**ACHIEVEMENT AND PERFORMANCE
Charitable activities - continued**

We have continued in line with Healthy Childcare and Food for Life to cook hot meals to be available for the children on the premises.

Also during last year we did not allow packed lunches due to contamination and the children all ate better, so we decided to reduce the cost of hot lunches and make it compulsory for the setting.

Our Forest School on adjoining land, which further enhances our setting, continues to thrive and is growing up nicely with the sapling trees planted by the children.

FINANCIAL REVIEW

The financial position is as shown in the attached financial statements.

Reserves policy

At 31 July 2021 reserves amounted to £325,866 of which £209,426 was represented by fixed assets used by the charity, leaving free reserves of £116,440. These reserves are held to meet the funding of the ongoing activities including staffing costs.

The level of reserves held is considered satisfactory for current needs and will be reviewed on a regular basis.

FUTURE PLANS

It is planned to continue to develop the existing operations of the charity. The trustees continue to maintain our outstanding status and ensure that they provide quality affordable childcare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity governing document is a constitution adopted 10 May 1995. On 25 June 2013, the trustees adopted the revised constitution of Pre-School Learning Alliance (PLA) 2011.

Organisational Structure

The Swineshead Community Playgroup was registered as a charity on 5 September 1995 (number 1049011). The contact address is 24 Abbey Crescent, Swineshead, Boston, Lincolnshire PE20 3ET. The charity uses the working name Swineshead Pre-School Centre.

Risk management

The committee have considered the major risks to which the charity is exposed and have ensured that the charity has adequate insurance policy cover and have ensured that all other relevant legislation is complied with. The committee will continue to monitor the risks on a regular basis.

Management

The operation of the charity is overseen by the committee. The membership of the committee is determined by the constitution and elected at the Annual General Meetings. The committee is required to meet at least three times a year and is responsible for ensuring that the pre-school complies with its aims and is properly managed.

The trustees are appointed as set out in the constitution and there is a requirement to be no less than two and not more than four trustees at any one time. The training and induction provided for new trustees will depend on their existing experience, will be tailored specifically to the individual and will cover charity, legal and financial matters.

**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021 - continued**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:
1049011

Principal address:
North End
Swineshead
Boston
Lincolnshire
PE20 3LZ

The Trustees of the charity are:

Mrs Carolynn Fletcher
Miss Kelly Scrupps
Mrs Jeanette De St Croix

The Committee members are:

Miss Kelly Scrupps (Chairperson)
Mrs Carolynn Fletcher (Treasurer)
Mrs Jeanette De St Croix (Secretary)
Mrs Eunice Hunt (Vice Chairperson)
Mrs Helen Porter

Day to day running of the charity is delegated to:
Mrs Carolynn Fletcher - Pre-school manager

Independent examiner:
C Newitt BA(Hons) FCCA
Duncan & Toplis Limited
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Approved by order of the Board of Trustees on 14 July 2022 and signed on its behalf by:

Miss Kelly Scrupps - Trustee

Mrs Carolynn Fletcher - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SWINESHEAD COMMUNITY PLAYGROUP

Independent examiner's report to the trustees of Swineshead Community Playgroup

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2021 which are set out on pages 5 to 12.

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

Independent examiner's statement

I have completed my examination.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 record; or
- 3 the accounts do not comply with 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 the report in order to enable a proper understanding of the accounts to be reached.

C NEWITT BA (Hons) FCCA
Duncan & Toplis Limited
Chartered Accountants
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Date: 21 July 2022

**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021**

	Notes	Unrestricted Fund £	Restricted Fund £	2021 Total funds £	2020 Total funds £	
INCOME AND ENDOWMENTS FROM:						
Donations and legacies		2,744	-	2,744	338	
Charitable activities						
Charitable activities		184,805	-	184,805	223,416	
Investments		184,805	-	- 5	184,805 60	223,416
Other		253	-	253	35,054	
TOTAL		187,807	-	187,807	258,868	
EXPENDITURE ON:						
Charitable activities						
Charitable activities		202,314	5,810	208,124	222,638	
TOTAL		202,314	5,810	208,124	222,638	
Net expenditure		(14,507)	(5,810)	(20,317)	36,230	
Transfer between funds		-	-	-	-	
NET MOVEMENT IN FUNDS		(14,507)	(5,810)	(20,317)	36,230	
RECONCILIATION OF FUNDS						
Total funds brought forward	11	138,444	207,739	346,183	309,953	
TOTAL FUNDS CARRIED FORWARD	11	123,937	201,929	325,866	346,183	

**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

**STATEMENT OF FINANCIAL POSITION
AT 31 JULY 2021**

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7		209,426		215,700
CURRENT ASSETS					
Stock	8	247		458	
Debtors	9	917		2,365	
Cash at bank and in hand		128,203		138,304	
		<u>129,367</u>		<u>141,127</u>	
CREDITORS					
Amounts falling due within one year	10	<u>(12,927)</u>		<u>(10,644)</u>	
NET CURRENT ASSETS					
			<u>116,440</u>		<u>130,483</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
	11		<u>325,866</u>		<u>346,183</u>
FUNDS					
<u>Unrestricted funds:</u>					
<u>General fund</u>					
Balance brought forward		138,444		96,404	
Surplus/(deficit) for the year		(14,507)		42,040	
Transfer between funds		<u>-</u>		<u>-</u>	
Balance carried forward	11		123,937		138,444
<u>Restricted funds:</u>					
<u>New building</u>					
Balance brought forward		207,739		213,549	
Deficit for the year		(5,810)		(5,810)	
Transfer between funds		<u>-</u>		<u>-</u>	
Balance carried forward	11		<u>201,929</u>		<u>207,739</u>
TOTAL FUNDS					
	11		<u>325,866</u>		<u>346,183</u>

The financial statements were approved by the Board of Trustees on 14 July 2022 and were signed on its behalf by:

Miss Kelly Scrupps - Trustee

Mrs Carolynn Fletcher - Trustee

**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

1. STATUTORY INFORMATION

Swineshead Community Playgroup is an unincorporated charity, registered in England and Wales. The charity's registered number and principal office address can be found on the Charity Commission website.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements are presented in pound sterling (£) which is the functional currency of the charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the organisation will comply with conditions attaching to them and the grants will be received using the accrual model.

Expenditure

Expenditure is recognised on an accruals basis, being recognised in the period in which it has incurred.

Expenditure includes attributable VAT which cannot be recovered. Irrecoverable VAT is charged against the expenditure for which it was incurred.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Fixed assets include the costs to date of the building. Depreciation is provided for in respect of assets as follows:

Leasehold building	- 2% on cost
Sensory garden	- 10% on cost
Furniture, fittings and equipment	- 20% and 33% on cost

**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

2. ACCOUNTING POLICIES - continued

Stock

Stock is included at the lower of cost and estimated selling price less costs to sell.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Funds accounting

Funds held by the charity are either:

Unrestricted 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.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

3. INVESTMENT INCOME	2021	2020
	£	£
Bank interest	<u>5</u>	<u>60</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

None of the charity's trustees were remunerated in their position as trustee during the year (2020 - none). MrsCarolynn Fletcher, a trustee, is the pre-school manager and is remunerated for that role.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 (2020 - none).

5. STAFF COSTS	2021	2020
	£	£
Salaries	154,517	163,509
Employers national insurance	6,779	6,852
Employers pension	<u>2,943</u>	<u>2,703</u>
	<u>164,239</u>	<u>173,064</u>

The average number of paid employees in the year was 9 (2020 – 13).
No employees were paid in excess of £60,000 pa. (2020 – none).

**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

**NOTES TO THE FINANCIAL STATEMENTS – continued
FOR THE YEAR ENDED 31 JULY 2021**

6. GENERAL EXPENSES

	2021	2020
	£	£
Ofsted annual fee	220	220
Subscriptions	1,106	653
Pre-school membership	115	106
Outings	-	288
Entertainment/parties	280	174
Miscellaneous small items (including DBS)	447	872
Staff party and Christmas gifts	779	2,434
Graduation items	393	-
Travelling/conferences	-	735
Nursery World Awards Dinner	-	-
Computer expenses	35	-
	<u>3,375</u>	<u>5,482</u>

7. TANGIBLE FIXED ASSETS

	Leasehold Building	Furniture, Fittings and Equipment	Sensory Garden	Total
	£	£	£	£
Cost:				
As at 1 August 2020	299,196	30,978	8,938	339,112
Additions	-	-	-	-
	<u>299,196</u>	<u>30,978</u>	<u>8,938</u>	<u>339,112</u>
At 31 July 2021	299,196	30,978	8,938	339,112
Depreciation:				
As at 1 August 2020	84,473	30,001	8,938	123,412
Depreciation for the year	5,984	290	-	6,274
	<u>90,457</u>	<u>30,291</u>	<u>8,938</u>	<u>129,686</u>
At 31 July 2021	90,457	30,291	8,938	129,686
Net Book Value at 31 July 2021	<u>208,739</u>	<u>687</u>	<u>-</u>	<u>209,426</u>
Net Book Value at 31 July 2020	<u>214,723</u>	<u>977</u>	<u>-</u>	<u>215,700</u>

The building is held on a 28 year lease (from April 2006) for which a peppercorn rent is payable.

**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

8. STOCK

	2021 £	2020 £
Sweatshirts, polo shirts, cardigans and book bags	<u>247</u>	<u>458</u>

9. DEBTORS

	2021 £	2020 £
Debtors	-	-
Other debtors	300	1,171
Prepayments and accrued income	<u>617</u>	<u>1,194</u>
	<u>917</u>	<u>2,365</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Creditors control	2,400	2,807
PAYE/NIC	4,928	4,002
Other creditors	2,913	1,458
Accruals	<u>2,686</u>	<u>2,377</u>
	<u>12,927</u>	<u>10,644</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
As at 1 August 2020	138,444	207,739	346,183
(Deficit) for the year	<u>(14,507)</u>	<u>(5,810)</u>	<u>(20,317)</u>
As at 31 July 2021	<u>123,937</u>	<u>201,929</u>	<u>325,866</u>
Fixed assets	7,497	201,929	209,426
Stock	247	-	247
Debtors	917	-	917
Cash at bank and in hand	128,203	-	128,203
Creditors and accruals	<u>(12,927)</u>	<u>-</u>	<u>(12,927)</u>
As at 31 July 2021	<u>123,937</u>	<u>201,929</u>	<u>325,866</u>

Restricted funds relate to funds in respect of the building, related fixtures and an element of the Sensory Garden.

**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

12. MOVEMENT IN FUNDS

	At 1/08/20 £	Net movement in funds £	Transfers between funds £	At 31/07/21 £
Unrestricted funds				
General fund	138,444	(14,507)	-	123,937
Restricted funds				
General fund	<u>207,739</u>	<u>(5,810)</u>	<u>-</u>	<u>201,929</u>
TOTAL FUNDS	<u>346,183</u>	<u>(20,317)</u>	<u>-</u>	<u>325,866</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
Unrestricted funds			
General fund	187,807	(202,314)	(14,507)
Restricted funds			
General fund	<u>-</u>	<u>(5,810)</u>	<u>(5,810)</u>
TOTAL FUNDS	<u>187,807</u>	<u>(208,124)</u>	<u>(20,317)</u>

**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

**NOTES TO THE FINANCIAL STATEMENTS – continued
FOR THE YEAR ENDED 31 JULY 2021**

13. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £1,470 (2020 - £1,380) and other services of £1,510 (2020 - £1,760).

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021 (2020 - none).

15. CONTROLLING PARTY

The charity is controlled by the Trustees.

**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2021**

	Notes	2021		2020	
		£	£	£	£
<u>General Fund (Unrestricted)</u>					
INCOME FROM:					
Donations and legacies					
Fundraising		-		-	
Donations and other		2,744		338	
Charitable activities					
Fees (incl 1:1 funding)		93,518		47,951	
LCC Voucher Scheme		91,287		175,465	
Investments					
Interest		5		60	
Other					
Government grants		253		10,054	
Local council grant				25,000	
TOTAL			187,807		258,868
EXPENDITURE ON:					
Running costs and maintenance of pre-school					
Electricity		3,512		2,069	
Water rates		1,247		985	
General rates		-		361	
Insurances and PLA membership		1,436		1,409	
Raising funds		1,447		423	
Accountancy and bookkeeping		2,980		3,140	
Professional fees		2,545		2,518	
Advertising		235		170	
Telephone		1,945		1,944	
Postage		127		160	
General expenses	6	3,375		5,482	
Cleaning and waste disposal		2,911		4,329	
Premises repairs and improvements		5,027		10,504	
Bad debts written off		142		800	
Bank charges and interest		180		515	
Interest on late PAYE		-		5	
Depreciation – leasehold building	7	174		174	
Depreciation – sensory gardens	7	-		-	
Depreciation – furniture, fittings and equipment	7	290		290	
Teaching and care of children					
Salaries, employers NI and pension	5	164,239		173,064	
Hot food, fruit and vegetables		5,763		3,598	
Toys and play equipment		2,217		2,126	
Books and stationery (including photocopying)		1,897		2,181	
Training		625		581	
TOTAL			202,314		216,828
(DEFICIT)/SURPLUS FOR THE YEAR – Unrestricted funds			(14,507)		42,040

**SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2021 - continued**

	Notes	2021		2020	
		£	£	£	£
<u>Building Fund (Restricted)</u>					
INCOME FROM:					
Investments					
Interest			-		-
			<u> </u>	-	<u> </u>
TOTAL					-
EXPENDITURE:					
Depreciation – leasehold building	8	5,810		5,810	
Depreciation – sensory gardens	8	-		-	
Depreciation – fittings	8	-		-	
		<u> </u>		<u> </u>	
TOTAL			<u>5,810</u>		<u>5,810</u>
DEFICIT FOR THE YEAR – restricted funds			<u>(5,810)</u>		<u>(5,810)</u>