

REGISTERED CHARITY NUMBER: 1005195

REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022
FOR
THE WARREN PLAYGROUP

Accountancy and Business Matters Ltd

The Barn
Golden Square
Henfield
West Sussex
BN5 9DP

THE WARREN PLAYGROUP

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2022

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3 to 4
Balance Sheet	5
Notes to the Financial Statements	6 to 7
Detailed Statement of Financial Activities	8 to 9

THE WARREN PLAYGROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST JULY 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st July 2022. 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 Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

To advance the education of children below compulsory school age by:-

- a) Providing safe and satisfying group play, in which parents have the right to take part;
- b) Encouraging other charitable activities through which parents may help the children;
- c) Furthering the aim of the pre-school playgroups association.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have had a fantastic year at the Warren and our fundraising efforts have gone from strength to strength. Our playgroup continues its success due to the amazing job that the aunties do, they really are the unique selling point for the Warren.

Although we remain busy, fees continue to provide us with a challenge. We have increased fees again this year in line with other local nurseries and playgroups, however there has still been no increase in funding provided by the government for three year olds. This means we have to control our running costs with increasing care. The challenge is set to continue as 30 hours of funding is introduced, the current committee have already started to look at options here.

The committee's focus has not only been on running of the playgroup but also on fundraising to ensure we provide a fantastic environment for our children to learn and develop. Our main fundraising events have been our Good as new Sales and Sports Day. This year's committee have spent hours revamping the GANS and this paid off with the significant amount we were able to raise.

The excellent year we have had would not have been possible without the support of all the parents and the committee members but I would like to say a special thank you to the team that have gone over and above for the Warren.

FINANCIAL REVIEW

Reserve policy

The Playgroup has a small loss of £4,371

Reserves have accumulated over the past few years. The trustees now feel that a level of stability has been achieved and that they would be able to continue the current activities in the event of a significant drop in funding, enabling consideration of how funding would be replaced or activities changed. Reserves are sufficient to ensure that any potential closure costs, should that need arise, are adequately covered.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

THE WARREN PLAYGROUP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JULY 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1005195

Principal Address

St Peters Church Hall

Church Lane

Henfield

BN5 9NY

Trustees

Penelope Dennis

Sarah Garrod

Eleanor House

Independent Examiner

Accountancy and Business Matters Ltd

The Barn

Golden Square

Henfield

West Sussex

BN5 9DP

Approved by the order of the board of trustees on 20th Sept 2022 And signed on its behalf by:

Eleanor House

Eleanor House

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE WARREN PLAYGROUP**

I report on the accounts for the year ended 31st July 2022 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act): and
- To state whether particulars matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that, in any material respect, the requirements
 - To keep accounting records in accordance with Section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

Have not been met; or

- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Accountancy and Business Matters Ltd
The Barn
Golden Square
Henfield
West Sussex
BN5 9DP

Date: 05.09.22

THE WARREN PLAYGROUP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JULY 2022

THE WARREN PLAYGROUP

BALANCE SHEET
AT 31ST JULY 2022

		2022	2021
		Unrestricted	Total
		Fund	funds
		£	£
	Notes		
CURRENT ASSETS			
Debtors	6	98	-
Cash at bank		107,107	106,390
		<u>107,205</u>	<u>106,390</u>
CREDITORS,			
Amounts falling due within one year	7	(16,711)	(11,525)
NET CURRENT ASSETS		<u>90,494</u>	<u>94,865</u>
TOTAL ASSETS LESS CURRENT			
LIABILITIES		90,494	94,865
NET ASSETS		<u>90,494</u>	<u>94,865</u>
FUNDS	8		
Unrestricted funds		90,494	94,865
TOTAL FUNDS		<u>90,494</u>	<u>94,865</u>

The financial statements were approved by the Board of Trustees on 20th Sept 2022 And were signed on its behalf by:

Eleanor House

Eleanor House

The notes form part of these financial statements

THE WARREN PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST JULY 2022**

1) ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the uses of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2) OTHER TRADING ACTIVITIES

	2022 £	2021 £
Fundraising income	<u>3,923</u>	<u>4,657</u>
	<u>3,923</u>	<u>4,657</u>

3) INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	<u>9</u>	<u>13</u>

4) TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2022 nor the year ended 31st July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2022 nor for the year ended 31st July 2021.

THE WARREN PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS- CONTINUED FOR THE YEAR ENDED 31ST JULY 2022

5) STAFF COSTS

During the year the total gross pay to employees was £74,403 including employer's national insurance and pension contributions were £1995.

The average monthly number of employees during the year was as follows:

	2022 7	2021 7
No employees received emoluments in excess of £60,000	<u> </u>	<u> </u>

6) DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>98</u>	<u>-</u>

7) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>16,711</u>	<u>11,525</u>

8) MOVEMENT IN FUNDS

	Net movement		
	At 1/8/21 £	in funds £	At 31/7/22 £
Unrestricted funds			
General fund	94,865	(4,371)	90,494
TOTAL FUNDS	<u>94,865</u>	<u>(4,371)</u>	<u>90,494</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,449	(96,820)	(4,371)
TOTAL FUNDS	<u>92,449</u>	<u>(96,820)</u>	<u>(4,371)</u>

9) RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st July 2022.

THE WARREN PLAYGROUP**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST JULY 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
JRS	-	2,026
Fence refund	-	-
Inclusion fund	2,801	1,388
Woods mill funding	-	1,000
Covid management	-	898
Donations	7	307
	<hr/>	<hr/>
	2,808	5,619
Other trading activities		
Sale of climbing frame	-	-
Fundraising income	3,923	4,657
	<hr/>	<hr/>
	3,923	4,657
Investment income		
Deposit account interest	9	13
Charitable activities		
Fees	85,709	80,840
	<hr/>	<hr/>
Total incoming resources	92,449	91,129
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	4,059	3,301
Charitable activities		
Wages	74,403	70,688
Pension	1,995	1,859
Rent	7,740	7,632
Insurance	1,425	1,240
Telephone	120	120
Postage and stationery	525	601
Outside play areas repairs	-	-
Advertising and subscriptions	588	436
Clothing	-	25
Accountancy	-	90
Supplies- Arts & Crafts	1,490	1,069
Toy repairs	74	228
Training	41	135
Repairs & maintenance	4,023	158
Gifts	200	230
Huddles / Tapestry	137	179
Inclusion fund	-	1,388
Woodsmill	-	1000
Leavers party	-	-
Sports day	-	-
Children in Need	-	-
	<hr/>	<hr/>
	92,761	87,079
Total resources expended	96,820	90,380

This page does not form part of the statutory financial statements

THE WARREN PLAYGROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2022

	2022	2021
	£	£
Net income/(expenditure)	<u>(4,371)</u>	<u>749</u>

THE WARREN PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2022

This page does not form part of the statutory financial statements