

**Charity number 1104141**  
**Company number 4649786**

**Kent Play Clubs**

**Trustees' Report and Accounts**

**31 July 2025**

**Kent Play Clubs  
Trustees' Report and Accounts  
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## **Kent Play Clubs**

### **Legal and Administration Details**

#### **Charity registered number**

1104141

#### **Company number**

4649786

#### **Registered address**

4th Floor  
Bonhill Street  
London  
TN27 0ET

#### **Trustees**

P Dawson  
Ms K Donati  
Mrs A C Puttick

#### **Management team**

Trustees as detailed above  
Ms T Roper  
Ms D Kellers

#### **Independent Examiner**

Mr Daniel Valentine ACA  
Bebbies  
Unit 14, Park Barn  
Evegate Business Park  
Smeeth, Ashford  
TN25 6SX

#### **Bankers**

Barclays Bank plc  
9 St George's Street  
Canterbury  
Kent CT1 2JX

#### **Nationwide Building Society**

75 High Street  
Ashford  
Kent TN24 8SF

## **Kent Play Clubs**

### **Trustees' Report for the 18 months ended 31 July 2025**

The Trustees present their report and accounts for the period ended 31 July 2025.

The Trustees confirm that the Trustees' Report and accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, The Charities Act 2011 and 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) published on 16 July 2014.

#### **Objectives and activities**

The charitable company's principal activity ceased at 31 August 2024. Up to this point, its principal activity was that of a non-profit making enterprise providing management of after school clubs and playgroups for children.

The objects were to:

1. To promote, maintain, improve and enhance the education and development of children and young people ages 2-14 by the development of new, and the support of existing, out of school childcare clubs and holiday schemes.
2. To advance the education and training of persons involved in the provision of such care, recreation and educational facilities.
3. The relief of poverty by provision of advice, information and support to lone parent families and families on low income in deprived and rural areas.

#### **Public benefit statement**

The trustees confirm that they have referred to the guidance on public benefit issued by the Charity Commission when reviewing the charitable company's aims and objectives and in planning future activities.

#### **Structure, governance and management**

Kent Play Clubs (KPC) was incorporated as a company limited by guarantee and not having share capital on 28 January 2003 and was registered as a charity (no. 1104141) with effect from 4 June 2004. It is established under its Memorandum and Articles of Association as amended by special resolutions dated 9 May 2004 and 28 May 2010.

The trustees are responsible for the general control and management of the administration of the charity. Trustees are appointed at the Annual General Meeting and must consist of a minimum of 3 trustees and shall not be subject to a maximum level. A trustee appointed may be appointed by ordinary resolution. Only trustees retiring by rotation can be appointed at a general meeting.

T Roper and D Kellers attended committee meetings to input but had no right to vote. However both of them made decisions on running the club on a daily basis in line with best practice and situations that arose.

#### **Trustees**

The trustees, (who are also directors for the purposes of company law), who served in the period are shown on page 1.

#### **Public benefit statement**

The trustees confirm that they have referred to the guidance on public benefit issued by the Charity Commission when reviewing the charitable company's aims and objectives and in planning future activities.

## Kent Play Clubs

### Trustees' Report for the 18 months ended 31 July 2025

#### Financial review

Income for the period amounted to £116,874 (Prior year: £113,684). Expenditure was £227,403 (Prior year: £114,776) resulting in a deficit for the period of £110,529. Funds at 31 July 2025 are £13,356 of which none were restricted.

#### Reserves policy and plans for the future

The trustees have agreed to donate the remaining balance of funds to Arts Education Exchange (charity no. 1184494).

#### Pay policy for key management personnel

The trustees consider that they comprised the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees gave their time freely and no trustee received remuneration in the period.

#### Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

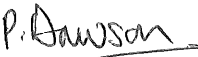
Company and charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Board

  
Mr P H Dawson  
Trustee

August 12th 2025

## Kent Play Clubs

### Statement of Financial Activities

(incorporating an Income and Expenditure Account)

for the 18 months ended 31 July 2025

|                                    | Notes | Unrestricted<br>Funds<br>£ | P/e<br>31/07/2025<br>£ | Unrestricted<br>Funds<br>£ | Y/e<br>31/01/2024<br>£ |
|------------------------------------|-------|----------------------------|------------------------|----------------------------|------------------------|
| <b>Income from:</b>                |       |                            |                        |                            |                        |
| <b>Donations</b>                   |       |                            |                        |                            |                        |
| Donations (incl Gift Aid)          |       | -                          | -                      | 973                        | 973                    |
| <b>Charitable activities</b>       |       |                            |                        |                            |                        |
| Primary purpose contributions      |       | 64,137                     | 64,137                 | 71,025                     | 71,025                 |
| Reimbursement of expenses          |       | 10,186                     | 10,186                 | 14,548                     | 14,548                 |
| Other re-charges                   |       | 3,140                      | 3,140                  | 1,702                      | 1,702                  |
| Other income                       |       | 34,493                     | 34,493                 | 22,570                     | 22,570                 |
| <b>Investments</b>                 |       |                            |                        |                            |                        |
| Bank interest received             |       | 4,918                      | 4,918                  | 2,866                      | 2,866                  |
| <b>Total income</b>                |       | <b>116,874</b>             | <b>116,874</b>         | <b>113,684</b>             | <b>113,684</b>         |
| <b>Expenditure on:</b>             |       |                            |                        |                            |                        |
| Charitable activities              | 2     | 204,368                    | 204,368                | 114,776                    | 114,776                |
| Charitable donations               | 3     | 23,035                     | 23,035                 | -                          | -                      |
| <b>Total expenditure</b>           |       | <b>227,403</b>             | <b>227,403</b>         | <b>114,776</b>             | <b>114,776</b>         |
| <b>Net movement in funds</b>       |       | <b>(110,529)</b>           | <b>(110,529)</b>       | <b>(1,092)</b>             | <b>(1,092)</b>         |
| <b>Reconciliation of Funds</b>     |       |                            |                        |                            |                        |
| Total Funds at 1 February 2024     |       | 123,885                    | 123,885                | 124,977                    | 124,977                |
| <b>Total Funds at 31 July 2025</b> |       | <b>13,356</b>              | <b>13,356</b>          | <b>123,885</b>             | <b>123,885</b>         |

The Notes to the Accounts form part of the Financial Statements

## Kent Play Clubs

Company no 4649786

Balance Sheet  
as at 31 July 2025

|   | Notes | 31/07/2025      |                      | 31/01/2024     |                       |
|---|-------|-----------------|----------------------|----------------|-----------------------|
|   |       | £               | £                    | £              | £                     |
| <b>Current assets</b>                                 |       |                 |                      |                |                       |
| Debtors   | 5     | 2,172           |                      | 2,295          |                       |
| Cash at bank and in hand                              |       | <u>34,219</u>   |                      | <u>123,110</u> |                       |
|   |       | <b>36,391</b>   |                      | <b>125,405</b> |                       |
| <b>Creditors: amounts falling due within one year</b> |       |                 |                      |                |                       |
|   | 6     | <u>(23,035)</u> |                      | <u>(1,520)</u> |                       |
| <b>Net current assets</b>                             |       |                 | <b>13,356</b>        |                | <b>123,885</b>        |
| <b>Net assets</b>                                     |       |                 | <u><b>13,356</b></u> |                | <u><b>123,885</b></u> |
| <b>Represented by:</b>                                |       |                 |                      |                |                       |
| - General unrestricted fund                           |       |                 | 13,356               |                | 48,885                |
| - Designated funds                                    |       |                 | -                    |                | 75,000                |
| <b>Total Funds</b>                                    | 8     |                 | <u><b>13,356</b></u> |                | <u><b>123,885</b></u> |

For the financial period ended 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities;

- 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 preparation of accounts.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accounts were approved and authorised for issue by the Board of Trustees on 12 August 2025 and signed on its behalf by:

*P. Dawson*

Mr P H Dawson  
Trustee

August 12th 2025

The Notes to the Accounts form part of the Financial Statements

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the 18 months ended 31 July 2025**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared in accordance with 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), the Charities Act 2011, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has ceased operations and the financial statements have therefore been prepared on a basis other than the going concern basis. This basis includes where applicable writing the charitable company's assets down to net realisable value.

The charity constitutes a public benefit entity as defined by FRS 102.

***Fund accounting***

The Unrestricted Fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are those that the trustees have designated for specific purposes but remain unrestricted funds.

***Income recognition***

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grant income is received from various sources. The grant is usually awarded for a specific period. If any proportion of the grant does not relate to the accounting period in question, the amount is deferred to the period to which it relates.

***Expenditure recognition***

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Expenditure on charitable activities comprises those costs incurred by the charity in delivery of its activities. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

***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.

***Tax***

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

***Judgements and key sources of estimation uncertainty***

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the 18 months ended 31 July 2025**

| 2 Expenditure on charitable activities  | P/e<br>31/07/2025<br>£ | Y/e<br>31/01/2024<br>£ |
|---|------------------------|------------------------|
| Staff costs                             | 174,165                | 81,963                 |
| Other staff costs                       | 848                    | 598                    |
| Expenses paid on behalf of other clubs  | 9,539                  | 14,557                 |
| Rent                                    | 5,345                  | 5,460                  |
| Service charges                         | 1,728                  | 1,608                  |
| Light and heat                          | 1,962                  | 1,483                  |
| Repairs, maintenance & small equipment  | 162                    | 196                    |
| Printing and stationery                 | 1,367                  | 1,364                  |
| Postage                                 | 65                     | 570                    |
| Telephone                               | 2,739                  | 1,996                  |
| Computer and internet costs             | 2,901                  | 1,178                  |
| Insurance                               | 795                    | 483                    |
| Accountancy and independent examination | 1,560                  | 1,020                  |
| Other legal and professional costs      | 128                    | 48                     |
| Sundry expenses                         | 1,064                  | 2                      |
| Loss on disposal of assets              | -                      | 60                     |
| Depreciation                            | -                      | 2,190                  |
|   | <u>204,368</u>         | <u>114,776</u>         |
| 3 Donations payable                     | P/e<br>31/07/2025<br>£ |                        |
| - Age UK Sheppey (1155211)              | 3,000                  |                        |
| - Friendly Faces of Kent (1200790)      | 3,500                  |                        |
| - Funding for All (1150204)             | 2,000                  |                        |
| - Historic Swale CIO (1177323)          | 400                    |                        |
| - Mama to Mama (1202438)                | 3,420                  |                        |
| - Sheppey Matters (1102847)             | 1,000                  |                        |
| - Slide Away (1136331)                  | 1,215                  |                        |
| - The Princess Project (1155021)        | 5,000                  |                        |
| - Touchbase Care (1207445)              | 1,500                  |                        |
| - Wheels of Time (Kent) (1206418)       | 2,000                  |                        |
|   | <u>23,035</u>          |                        |
| 4 Staff costs                           | P/e<br>31/07/2025<br>£ | Y/e<br>31/01/2024<br>£ |
| Gross salaries                          | 119,159                | 80,139                 |
| Redundancy payments                     | 48,795                 | -                      |
| Employer's pension costs                | 3,080                  | 1,824                  |
| Employer's national insurance           | 3,131                  | -                      |
|   | <u>174,165</u>         | <u>81,963</u>          |

The average number of employees during the period was 4 (2024: 5). No member of staff earned more than £60,000 during the period (2024: none). During the period, no Trustee received any remuneration, benefits in kind or reimbursed expenses (2024: £nil).

The trustees consider that they comprised the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the 18 months ended 31 July 2025**

|   |                      |                     |
|---|----------------------|---------------------|
| <b>5 Debtors</b>  | <b>31/07/2025</b>    | <b>31/01/2024</b>   |
|   | £                    | £                   |
| Other debtors and prepayments                           | <u>2,172</u>         | <u>2,295</u>        |
|   | <u><u>2,172</u></u>  | <u><u>2,295</u></u> |
| <b>6 Creditors: amounts falling due within one year</b> | <b>31/07/2025</b>    | <b>31/01/2024</b>   |
|   | £                    | £                   |
| Other creditors   | -                    | 500                 |
| Accruals  | <u>23,035</u>        | <u>1,020</u>        |
|   | <u><u>23,035</u></u> | <u><u>1,520</u></u> |

**7 Company limited by guarantee**

The charitable company has no share capital, being a company limited by guarantee. Every member of the company undertakes to contribute in a winding up a sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

**8 Movement in Funds**

|                           | <b>At 1 Feb</b>       |                       |                         |                  | <b>At 31 Jul</b>      |
|---------------------------|-----------------------|-----------------------|-------------------------|------------------|-----------------------|
|                           | <b>2024</b>           | <b>Income</b>         | <b>Expenditure</b>      | <b>Transfers</b> | <b>2025</b>           |
|                           | £                     | £                     | £                       | £                | £                     |
| General unrestricted fund | 48,885                | 116,874               | (227,403)               | 75,000           | 13,356                |
| Designated funds          |                       |                       |                         |                  |                       |
| - General reserve         | <u>75,000</u>         | -                     | -                       | <u>(75,000)</u>  | -                     |
|                           | <u><u>123,885</u></u> | <u><u>116,874</u></u> | <u><u>(227,403)</u></u> | <u><u>-</u></u>  | <u><u>13,356</u></u>  |
|                           |                       |                       |                         |                  |                       |
|                           | <b>At 1 Feb</b>       |                       |                         |                  | <b>At 31 Jan</b>      |
|                           | <b>2023</b>           | <b>Income</b>         | <b>Expenditure</b>      | <b>Transfers</b> | <b>2024</b>           |
|                           | £                     | £                     | £                       | £                | £                     |
| General unrestricted fund | 49,977                | 113,684               | (114,776)               | -                | 48,885                |
| Designated funds          |                       |                       |                         |                  |                       |
| - General reserve         | <u>75,000</u>         | -                     | -                       | -                | <u>75,000</u>         |
|                           | <u><u>124,977</u></u> | <u><u>113,684</u></u> | <u><u>(114,776)</u></u> | <u><u>-</u></u>  | <u><u>123,885</u></u> |

**General reserve**

This fund was to ensure the charity could meet its obligations for 6 months wind down costs and redundancy payments.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the 18 months ended 31 July 2025**

**9 Analysis of net assets between funds**

|                          | General<br>fund<br>£ | Designated<br>funds<br>£ | 2025<br>Total<br>£ |
|--------------------------|----------------------|--------------------------|--------------------|
| Cash at bank             | 34,219               | -                        | 34,219             |
| Other net current assets | (20,863)             | -                        | (20,863)           |
|                          | <u>13,356</u>        | <u>-</u>                 | <u>13,356</u>      |
|                          | General<br>fund<br>£ | Designated<br>funds<br>£ | 2024<br>Total<br>£ |
| Cash at bank             | 48,110               | 75,000                   | 123,110            |
| Other net current assets | 775                  | -                        | 775                |
|                          | <u>48,885</u>        | <u>75,000</u>            | <u>123,885</u>     |

**10 Related party transactions**

The charitable company supported a network of 7 (2024: 7) after school clubs in rural and socially deprived communities surrounding Ashford and Shepway. During the period it received primary purpose contributions for this support totalling £64,137 (2024: £71,025). Kent Play Clubs also received income totalling £10,186, in respect of reimbursement of invoices raised to individual after school clubs relating to costs paid on their behalf and £3,140 in respect of re-charges of postage, photocopies, stationery and travel costs etc. Kent Play Clubs did not make a surplus on these.

**Kent Play Clubs**  
**Independent Examiner's Report to the Trustees**  
**for the 18 months ended 31 July 2025**

I report to the trustees on my examination of the accounts of Kent Play Clubs (the Charitable company) for the period ended 31 July 2025 which are set out on pages 4 to 9.

**Responsibilities and basis of report**

As the charity trustees of the Charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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 Charitable company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



**Daniel Valentine ACA**  
Begbies  
Unit 14, Park Barn  
Evegate Business Park  
Smeeth, Ashford  
Ashford, Kent  
TN25 6SX  
13 August 2025