ST MARY'S UNDER FIVES PLAYGROUP

England & Wales · Charity number 1028924

Details

Status	Registered
Legal form	Other
Registered	1993-11-23
Register	View on the Charity Commission register

Contact

Address	St. Marys under 5's Pre-School Recreation Ground London Road Greenhithe DA9 9DQ
Phone	01322275442
Email	stmarysunder5s@yahoo.co.uk
Website	www.stmarysunder5preschool.com

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY; (A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OF ABILITY;(B) ENCOURAGING THE STUDY OF SUCH NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Preschool- we follow the EYFS curriculum.

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Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£144,985	£146,764	-	-
2024-07-31	£157,266	£182,661	-	-
2023-07-31	£167,449	£222,077	-	-
2022-07-31	£168,842	£213,763	-	-
2021-07-31	£207,332	£211,670	-	-
2020-07-31	£206,976	£226,676	-	-

Trustees

Name	Role	Appointed
Ana Gidei		2025-10-14
Dr Olamide Adeleye		2025-10-14
Ebunoluwa Richards		2025-10-14
Peter Love		2025-10-14
Toma Bunneliene		2026-06-02

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ST MARY'S UNDER FIVES PLAYGROUP

England & Wales - Charity number 1028924

Accounts

REGISTERED CHARITY NUMBER: 1028924

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

FOR

ST MARY'S UNDER FIVES PLAYGROUP

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

ST MARY'S UNDER FIVES PLAYGROUP

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FOR THE YEAR ENDED 31 JULY 2025

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ST MARY'S UNDER FIVES PLAYGROUP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. 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
Objectives and aims
In setting the objectives and planning the activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.
The objects for which the charity is established are:-

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:
a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means of ability;
b) encouraging the study of such needs of children and their families, and promoting public interest in and recognition of such needs in the local areas;
c) instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

ACHIEVEMENT AND PERFORMANCE
Review of Activities and Achievements
During the year the charity received grants totalling £126,378 (2024 - £133,728) from Kent County Council in respect of it's core activity, together with fee income from parents amounting to £18,607 (2024 - £23,537) and other income from fundraising, interest, donations and further income totalling £Nil (2024 £3).

Expenditure on core fund activities amounted to £146,764 (2024 - £150,034) which was mainly attributable to salaries paid to staff and rent of premises. A further £32,629 (2024 - £32,629) was incurred on restricted fund activities. There was a deficit for the year of £34,408 (2024 deficit £25,395).

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure
The policy and general management of the charity is directed by it's Management Committee, as set out in the constitution dated 18th October 1993 (and amended on 15th October 2008).
The Committee comprises the chairperson, treasurer and secretary and at least two other committee members. 60% of the committee must include parents of children at the school. Committee members are elected at the AGM and serve for 1 year (and for a maximum of 10 years) and are re-elected each year.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1028924

Principal address
The Recreation Ground
Off London Road
Stone
Kent
DA9 9DQ

ST MARY'S UNDER FIVES PLAYGROUP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

Trustees
S Fikri (resigned 14/10/2025)
D Sokan Trustee (resigned 14/10/2025)
M Paris (appointed 10/12/2024) (resigned 14/10/2025)
J Lucas (appointed 10/12/2024) (resigned 14/10/2025)
P Phanny (appointed 10/12/2024) (resigned 14/10/2025)
A Gidei (appointed 14/10/2025)
Dr O Adeleye (appointed 14/10/2025)
P Love (appointed 14/10/2025)
E Richards (appointed 14/10/2025)
E Ibrahim (appointed 14/10/2025)

Independent Examiner
Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

RESERVES
Reserves for the core fund are maintained at a level to provide sufficient funds to meet day to day costs and after taking into account contingencies and future commitments.

Approved by order of the board of trustees on 05/06/26 and signed on its behalf by:

.....
A Gidei - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MARY'S UNDER FIVES PLAYGROUP

Independent examiner's report to the trustees of St Mary's Under Fives Playgroup
I report to the charity trustees on my examination of the accounts of St Mary's Under Fives Playgroup (the Trust) for the year ended 31 July 2025.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust'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. 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

M Calabrese

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

Date: MAY 2026

ST MARY'S UNDER FIVES PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted fund £	Restricted funds £	31/7/25 Total funds £	31/7/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		126,378	-	126,378	133,728
Other trading activities	2	18,607	-	18,607	23,537
Investment income	3	-	-	-	3
Total		144,985	-	144,985	157,268
EXPENDITURE ON					
Charitable activities					
Direct Chatitable Activities		142,941	32,629	175,570	179,284
Other		3,823	-	3,823	3,379
Total		146,764	32,629	179,393	182,663
NET INCOME/(EXPENDITURE)		(1,779)	(32,629)	(34,408)	(25,395)
RECONCILIATION OF FUNDS					
Total funds brought forward		39,166	335,465	374,631	400,026
TOTAL FUNDS CARRIED FORWARD		37,387	302,836	340,223	374,631

The notes form part of these financial statements

ST MARY'S UNDER FIVES PLAYGROUP

BALANCE SHEET
31 JULY 2025

	Notes	Unrestricted fund £	Restricted funds £	31/7/25 Total funds £	31/7/24 Total funds £
FIXED ASSETS					
Tangible assets	7	3,960	302,210	306,170	339,376
CURRENT ASSETS					
Debtors	8	12,355	-	12,355	12,355
Cash at bank and in hand		26,690	626	27,316	27,530
		39,045	626	39,671	39,885
CREDITORS					
Amounts falling due within one year	9	(5,618)	-	(5,618)	(4,630)
NET CURRENT ASSETS		33,427	626	34,053	35,255
TOTAL ASSETS LESS CURRENT LIABILITIES		37,387	302,836	340,223	374,631
NET ASSETS		37,387	302,836	340,223	374,631
FUNDS	10				
Unrestricted funds				37,387	39,166
Restricted funds				302,836	335,465
TOTAL FUNDS				340,223	374,631

The financial statements were approved by the Board of Trustees and authorised for issue on 27 May 2026 and were signed on its behalf by:

.....
A Gidei - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1. 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.

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 use of resources.

TANGIBLE FIXED ASSETS
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Equipment	- 25% on cost

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

	31/7/25	31/7/24
	£	£
Fees	18,607	23,537

continued...

3. INVESTMENT INCOME

	31/7/25	31/7/24
	£	£
Deposit account interest	-	3

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

5. STAFF COSTS

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

	31/7/25	31/7/24
Average number of employees	7	8

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	133,728	-	133,728
Other trading activities	23,537	-	23,537
Investment income	3	-	3
Total	157,268	-	157,268
EXPENDITURE ON			
Charitable activities			
Direct Chatitable Activities	146,655	32,629	179,284
Other	3,379	-	3,379
Total	150,034	32,629	182,663
NET INCOME/(EXPENDITURE)	7,234	(32,629)	(25,395)
RECONCILIATION OF FUNDS			
Total funds brought forward	31,932	368,094	400,026
TOTAL FUNDS CARRIED FORWARD	39,166	335,465	374,631

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
COST			
At 1 August 2024 and 31 July 2025	661,175	4,705	665,880
DEPRECIATION			
At 1 August 2024	322,036	4,468	326,504
Charge for year	33,059	147	33,206
At 31 July 2025	355,095	4,615	359,710
NET BOOK VALUE			
At 31 July 2025	306,080	90	306,170
At 31 July 2024	339,139	237	339,376

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/25 £	31/7/24 £
Other debtors	12,355	12,355

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/25 £	31/7/24 £
Taxation and social security	1,320	656
Other creditors	4,298	3,974
	5,618	4,630

10. MOVEMENT IN FUNDS

	At 1/8/24 £	Net movement in funds £	At 31/7/25 £
Unrestricted funds			
Core funding	39,166	(1,779)	37,387
Restricted funds			
Kent County Council - Building Grant	335,152	(32,629)	302,523
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	335,465	(32,629)	302,836
TOTAL FUNDS	374,631	(34,408)	340,223

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	144,985	(146,764)	(1,779)
Restricted funds			
Kent County Council - Building Grant	-	(32,629)	(32,629)
TOTAL FUNDS	144,985	(179,393)	(34,408)

Comparatives for movement in funds

	At 1/8/23 £	Net movement in funds £	At 31/7/24 £
Unrestricted funds			
Core funding	31,932	7,234	39,166
Restricted funds			
Kent County Council - Building Grant	367,781	(32,629)	335,152
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	368,094	(32,629)	335,465
TOTAL FUNDS	400,026	(25,395)	374,631

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	157,268	(150,034)	7,234
Restricted funds			
Kent County Council - Building Grant	-	(32,629)	(32,629)
TOTAL FUNDS	157,268	(182,663)	(25,395)

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/23 £	Net movement in funds £	At 31/7/25 £
Unrestricted funds			
Core funding	31,932	5,455	37,387
Restricted funds			
Kent County Council - Building Grant	367,781	(65,258)	302,523
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	368,094	(65,258)	302,836
TOTAL FUNDS	400,026	(59,803)	340,223

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	302,253	(296,798)	5,455
Restricted funds			
Kent County Council - Building Grant	-	(65,258)	(65,258)
TOTAL FUNDS	302,253	(362,056)	(59,803)

11. CONTINGENT LIABILITIES

According to the terms of the Building Grant Agreement with Kent County Council (KCC), the charity is liable to refund the full market value to KCC if the property is sold within 20 years from the date of completion of the refurbishment and extension.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

ST MARY'S UNDER FIVES PLAYGROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	Unrestricted funds £	Restricted funds £	31/7/25 Total funds £	31/7/24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
KCC - main funding and additio nal cover	126,378	-	126,378	133,728
Other trading activities				
Fees	18,607	-	18,607	23,537
Investment income				
Deposit account interest	-	-	-	3
Total incoming resources	144,985	-	144,985	157,268
EXPENDITURE				
Charitable activities				
Wages	110,229	-	110,229	116,242
Rent	18,485	-	18,485	19,313
Insurance	3,315	-	3,315	1,270
Utilities	1,852	-	1,852	2,916
Telephone	767	-	767	714
Sundries	841	-	841	1,041
Cleaning and repairs	1,168	-	1,168	548
Equipment and book purchases	2,466	-	2,466	441
Food	2,497	-	2,497	2,128
Staff uniforms	90	-	90	153
Training	380	-	380	750
Computer expenses	273	-	273	561
Depreciation of tangible fixed assets	578	32,629	33,207	33,207
	142,941	32,629	175,570	179,284
Support costs				
Governance costs				
Accountancy and legal fees	3,823	-	3,823	3,379
Total resources expended	146,764	32,629	179,393	182,663
Net (expenditure)/income	(1,779)	(32,629)	(34,408)	(25,395)

ST MARY'S UNDER FIVES PLAYGROUP

England & Wales - Charity number 1028924

Accounts

REGISTERED CHARITY NUMBER: 1028924

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

FOR

ST MARY'S UNDER FIVES PLAYGROUP

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

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FOR THE YEAR ENDED 31 JULY 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. 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
Objectives and aims
In setting the objectives and planning the activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.
The objects for which the charity is established are:-

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:
a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means of ability;
b) encouraging the study of such needs of children and their families, and promoting public interest in and recognition of such needs in the local areas;
c) instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

ACHIEVEMENT AND PERFORMANCE
Review of Activities and Achievements
During the year the charity received grants totalling £139,231 (2023 - £139,231) from Kent County Council in respect of it's core activity, together with fee income from parents amounting to £28,110 (2023 - £28,110) and other income from fundraising, interest, donations and further income totalling £108 (2023 £108).

Expenditure on core fund activities amounted to £189,448 (2023 - £189,448) which was mainly attributable to salaries paid to staff and rent of premises. A further £32,629 (2023 - £32,629) was incurred on restricted fund activities. There was a deficit for the year of £54,628 (2023 deficit £54,628).

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure
The policy and general management of the charity is directed by it's Management Committee, as set out in the constitution dated 18th October 1993 (and amended on 15th October 2008).
The Committee comprises the chairperson, treasurer and secretary and at least two other committee members. 60% of the committee must include parents of children at the school. Committee members are elected at the AGM and serve for 1 year (and for a maximum of 10 years) and are re-elected each year.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1028924

Principal address
The Recreation Ground
Off London Road
Stone
Kent
DA9 9DQ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

Trustees
S Fikri
L Goodison (resigned 31/3/2024)
D Sokan
Dr F Mohamed (resigned 31/3/2024)
V Alipieva (resigned 31/3/2024)
M Paris (appointed 10/12/24)
J Lucas (appointed 10/12/24)
P Phanny (appointed 10/12/24)

Independent Examiner
Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

RESERVES
Reserves for the core fund are maintained at a level to provide sufficient funds to meet day to day costs and after taking into account contingencies and future commitments.

Approved by order of the board of trustees on 29 May 2025 and signed on its behalf by:

S Fikri - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MARY'S UNDER FIVES PLAYGROUP

Independent examiner's report to the trustees of St Mary's Under Fives Playgroup
I report to the charity trustees on my examination of the accounts of St Mary's Under Fives Playgroup (the Trust) for the year ended 31 July 2024.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust'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. 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

M Calabrese

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

Date: May 2025

ST MARY'S UNDER FIVES PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	Notes	Unrestricted fund £	Restricted funds £	31/7/24 Total funds £	31/7/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		133,726	-	133,726	139,231
Other trading activities	2	23,537	-	23,537	28,110
Investment income	3	3	-	3	6
Other income		-	-	-	102
Total		157,266	-	157,266	167,449
EXPENDITURE ON					
Charitable activities					
Direct Chatitable Activities		146,653	32,629	179,282	218,477
Other		3,379	-	3,379	3,600
Total		150,032	32,629	182,661	222,077
NET INCOME/(EXPENDITURE)		7,234	(32,629)	(25,395)	(54,628)
RECONCILIATION OF FUNDS					
Total funds brought forward		31,932	368,094	400,026	454,654
TOTAL FUNDS CARRIED FORWARD		39,166	335,465	374,631	400,026

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2024

	Notes	Unrestricted fund £	Restricted funds £	31/7/24 Total funds £	31/7/23 Total funds £
FIXED ASSETS					
Tangible assets	7	4,537	334,839	339,376	372,583
CURRENT ASSETS					
Debtors	8	12,355	-	12,355	12,355
Cash at bank and in hand		26,904	626	27,530	20,907
		39,259	626	39,885	33,262
CREDITORS					
Amounts falling due within one year	9	(4,630)	-	(4,630)	(5,819)
NET CURRENT ASSETS		34,629	626	35,255	27,443
TOTAL ASSETS LESS CURRENT LIABILITIES		39,166	335,465	374,631	400,026
NET ASSETS		39,166	335,465	374,631	400,026
FUNDS	10				
Unrestricted funds				39,166	31,932
Restricted funds				335,465	368,094
TOTAL FUNDS				374,631	400,026

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2025 and were signed on its behalf by:

S Fikri - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

1. 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.

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 use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Equipment	- 25% on cost

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

	31/7/24	31/7/23
	£	£
Fees	23,537	28,110

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024

3. INVESTMENT INCOME

	31/7/24	31/7/23
	£	£
Deposit account interest	3	6

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

5. STAFF COSTS

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

	31/7/24	31/7/23
Average number of employees	8	10

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	139,231	-	139,231
Other trading activities	28,110	-	28,110
Investment income	6	-	6
Other income	102	-	102
Total	167,449	-	167,449
EXPENDITURE ON			
Charitable activities			
Direct Chatitable Activities	189,448	32,629	222,077
NET INCOME/(EXPENDITURE)	(21,999)	(32,629)	(54,628)
RECONCILIATION OF FUNDS			
Total funds brought forward	53,931	400,723	454,654
TOTAL FUNDS CARRIED FORWARD	31,932	368,094	400,026

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
COST			
At 1 August 2023 and 31 July 2024	661,175	4,705	665,880
DEPRECIATION			
At 1 August 2023	288,977	4,320	260,091
Charge for year	33,059	148	33,206
At 31 July 2024	322,036	4,468	293,297
NET BOOK VALUE			
At 31 July 2024	339,139	237	339,376
At 31 July 2023	372,198	385	372,583

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/24 £	31/7/23 £
Other debtors	12,355	12,355
Prepayments	-	-
	12,355	12,355

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/24 £	31/7/23 £
Taxation and social security	656	1,381
Other creditors	3,974	4,438
	4,630	5,819

10. MOVEMENT IN FUNDS

	At 1/8/23 £	Net movement in funds £	At 31/7/24 £
Unrestricted funds			
Core funding	31,932	7,234	39,166
Restricted funds			
Kent County Council - Building Grant	367,781	(32,629)	335,152
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	368,094	(32,629)	335,465
TOTAL FUNDS	400,026	(25,395)	374,631

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	157,266	(150,032)	7,234
Restricted funds			
Kent County Council - Building Grant	-	(32,629)	(32,629)
TOTAL FUNDS	157,266	(182,661)	(25,395)

Comparatives for movement in funds

	At 1/8/22 £	Net movement in funds £	At 31/7/23 £
Unrestricted funds			
Core funding	53,931	(21,999)	31,932
Restricted funds			
Kent County Council - Building Grant	400,410	(32,629)	367,781
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	400,723	(32,629)	368,094
TOTAL FUNDS	454,654	(54,628)	400,026

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	167,449	(189,448)	(21,999)
Restricted funds			
Kent County Council - Building Grant	-	(32,629)	(32,629)
TOTAL FUNDS	167,449	(222,077)	(54,628)

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/22 £	Net movement in funds £	At 31/7/24 £
Unrestricted funds			
Core funding	53,931	(14,765)	39,166
Restricted funds			
Kent County Council - Building Grant	400,410	(65,258)	335,152
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	400,723	(65,258)	335,465
TOTAL FUNDS	454,654	(80,023)	374,631

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	324,715	(339,480)	(14,765)
Restricted funds			
Kent County Council - Building Grant	-	(65,258)	(65,258)
TOTAL FUNDS	324,715	(404,738)	(80,023)

11. CONTINGENT LIABILITIES

According to the terms of the Building Grant Agreement with Kent County Council (KCC), the charity is liable to refund the full market value to KCC if the property is sold within 20 years from the date of completion of the refurbishment and extension.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

ST MARY'S UNDER FIVES PLAYGROUP

England & Wales - Charity number 1028924

Accounts

REGISTERED CHARITY NUMBER: 1028924

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

FOR

ST MARY'S UNDER FIVES PLAYGROUP

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

ST MARY'S UNDER FIVES PLAYGROUP

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FOR THE YEAR ENDED 31 JULY 2023

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. 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
Objectives and aims
In setting the objectives and planning the activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.
The objects for which the charity is established are:-

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:
a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means of ability;
b) encouraging the study of such needs of children and their families, and promoting public interest in and recognition of such needs in the local areas;
c) instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

ACHIEVEMENT AND PERFORMANCE
Review of Activities and Achievements
During the year the charity received grants totalling £139,231 (2022 - £141,275) from Kent County Council in respect of it's core activity, together with fee income from parents amounting to £28,110 (2022 - £24,276) and other income from fundraising, interest, donations and further income totalling £108 (2022 £3,291).

Expenditure on core fund activities amounted to £189,448 (2022 - £181,134) which was mainly attributable to salaries paid to staff and rent of premises. A further £32,629 (2022 - £32,629) was incurred on restricted fund activities. There was a deficit for the year of £54,628 (2022 deficit £44,921).

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure
The policy and general management of the charity is directed by it's Management Committee, as set out in the constitution dated 18th October 1993 (and amended on 15th October 2008).
The Committee comprises the chairperson, treasurer and secretary and at least two other committee members. 60% of the committee must include parents of children at the school. Committee members are elected at the AGM and serve for 1 year (and for a maximum of 10 years) and are re-elected each year.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1028924

Principal address
The Recreation Ground
Off London Road
Stone
Kent
DA9 9DQ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023

Trustees
S Fikri
L Goodison (resigned 31/3/2024)
S Mooney (resigned 9/3/2023)
C Ikokwu (resigned 9/3/2023)
D Sokan Trustee (appointed 9/3/2023)
Dr F Mohamed Trustee (appointed 9/3/2023) (resigned 31/3/2024)
V Alipieva Trustee (appointed 9/3/2023) (resigned 31/3/2024)

Independent Examiner
Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

RESERVES
Reserves for the core fund are maintained at a level to provide sufficient funds to meet day to day costs and after taking into account contingencies and future commitments.

Approved by order of the board of trustees on 16 May 2024 and signed on its behalf by:

S Fikri - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MARY'S UNDER FIVES PLAYGROUP

Independent examiner's report to the trustees of St Mary's Under Fives Playgroup
I report to the charity trustees on my examination of the accounts of St Mary's Under Fives Playgroup (the Trust) for the year ended 31 July 2023.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust'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. 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

M Calabrese

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

Date: May 2024

ST MARY'S UNDER FIVES PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	Notes	Unrestricted fund £	Restricted funds £	31/7/23 Total funds £	31/7/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		139,231	-	139,231	141,275
Other trading activities	2	28,110	-	28,110	24,276
Investment income	3	6	-	6	8
Other income		102	-	102	3,283
Total		167,449	-	167,449	168,842
EXPENDITURE ON					
Charitable activities					
Direct Chatitable Activities		185,848	32,629	218,477	213,763
Other		3,600	-	3,600	-
Total		189,448	32,629	222,077	213,763
NET INCOME/(EXPENDITURE)		(21,999)	(32,629)	(54,628)	(44,921)
RECONCILIATION OF FUNDS					
Total funds brought forward		53,931	400,723	454,654	499,575
TOTAL FUNDS CARRIED FORWARD		31,932	368,094	400,026	454,654

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2023

	Notes	Unrestricted fund £	Restricted funds £	31/7/23 Total funds £	31/7/22 Total funds £
FIXED ASSETS					
Tangible assets	7	5,671	366,912	372,583	405,789
CURRENT ASSETS					
Debtors	8	12,355	-	12,355	14,355
Cash at bank and in hand		19,725	1,182	20,907	35,114
		32,080	1,182	33,262	49,469
CREDITORS					
Amounts falling due within one year	9	(5,819)	-	(5,819)	(604)
NET CURRENT ASSETS		26,261	1,182	27,443	48,865
TOTAL ASSETS LESS CURRENT LIABILITIES		31,932	368,094	400,026	454,654
NET ASSETS		31,932	368,094	400,026	454,654
FUNDS	10				
Unrestricted funds				31,932	53,931
Restricted funds				368,094	400,723
TOTAL FUNDS				400,026	454,654

The financial statements were approved by the Board of Trustees and authorised for issue on 16 May 2024 and were signed on its behalf by:

S Fikri - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

1. 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.

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 use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Equipment	- 25% on cost

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

	31/7/23	31/7/22
	£	£
Fees	28,110	24,276

continued...

3. INVESTMENT INCOME

	31/7/23	31/7/22
	£	£
Deposit account interest	6	8

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

5. STAFF COSTS

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

	31/7/23	31/7/22
Average number of employees	10	11

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	141,275	-	141,275
Other trading activities	24,276	-	24,276
Investment income	8	-	8
Other income	3,283	-	3,283
Total	168,842	-	168,842
EXPENDITURE ON			
Charitable activities			
Direct Chatitable Activities	181,134	32,629	213,763
NET INCOME/(EXPENDITURE)	(12,292)	(32,629)	(44,921)
RECONCILIATION OF FUNDS			
Total funds brought forward	66,223	433,352	499,575
TOTAL FUNDS CARRIED FORWARD	53,931	400,723	454,654

continued...

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
COST			
At 1 August 2022 and 31 July 2023	661,175	4,705	665,880
DEPRECIATION			
At 1 August 2022	255,918	4,173	260,091
Charge for year	33,059	147	33,206
At 31 July 2023	288,977	4,320	293,297
NET BOOK VALUE			
At 31 July 2023	372,198	385	372,583
At 31 July 2022	405,257	532	405,789

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/23 £	31/7/22 £
Other debtors	12,355	12,355
Prepayments	-	2,000
	12,355	14,355

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/23 £	31/7/22 £
Taxation and social security	1,381	(354)
Other creditors	4,438	958
	5,819	604

10. MOVEMENT IN FUNDS

	At 1/8/22 £	Net movement in funds £	At 31/7/23 £
Unrestricted funds			
Core funding	53,931	(21,999)	31,932
Restricted funds			
Kent County Council - Building Grant	400,410	(32,629)	367,781
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	400,723	(32,629)	368,094
TOTAL FUNDS	454,654	(54,628)	400,026

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	167,449	(189,448)	(21,999)
Restricted funds			
Kent County Council - Building Grant	-	(32,629)	(32,629)
TOTAL FUNDS	167,449	(222,077)	(54,628)

Comparatives for movement in funds

	At 1/8/21 £	Net movement in funds £	At 31/7/22 £
Unrestricted funds			
Core funding	66,223	(12,292)	53,931
Restricted funds			
Kent County Council - Building Grant	433,039	(32,629)	400,410
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	433,352	(32,629)	400,723
TOTAL FUNDS	499,575	(44,921)	454,654

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	168,842	(181,134)	(12,292)
Restricted funds			
Kent County Council - Building Grant	-	(32,629)	(32,629)
TOTAL FUNDS	168,842	(213,763)	(44,921)

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/21 £	Net movement in funds £	At 31/7/23 £
Unrestricted funds			
Core funding	66,223	(34,291)	31,932
Restricted funds			
Kent County Council - Building Grant	433,039	(65,258)	367,781
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	433,352	(65,258)	368,094
TOTAL FUNDS	499,575	(99,549)	400,026

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	336,291	(370,582)	(34,291)
Restricted funds			
Kent County Council - Building Grant	-	(65,258)	(65,258)
TOTAL FUNDS	336,291	(435,840)	(99,549)

11. CONTINGENT LIABILITIES

According to the terms of the Building Grant Agreement with Kent County Council (KCC), the charity is liable to refund the full market value to KCC if the property is sold within 20 years from the date of completion of the refurbishment and extension.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

Blue Rocket Accounting
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

St Mary's Under Fives Playgroup.
Recreation Ground
London Road
Greenhithe
Kent
DA9 9DQ

Dear Trustees,

We hereby confirm to the best of our knowledge and belief, having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your examination of the financial statements for the year ended 31st July 2023.

Representations

1. We acknowledge as trustees our responsibility for making accurate representations to you and for the accounts which you have prepared on behalf of the charity.

2. We confirm that all the accounting records have been made available to you for the purpose of your examination and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustee and members' meetings, have been made available to you.

3. We confirm that, at the balance sheet date, the charity had no liabilities or provisions other than those recognized and no contingent liabilities other than those disclosed in the financial statements.

4. We confirm that there have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

5. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

6. We confirm that there are no laws or regulations that are central to the charity's ability to conduct is business.

7. We confirm that , in our opinion, the charity's financial statements should be prepared on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs.

8. We confirm that we are not aware of any transactions with related parties requiring disclosure in the financial statements.

9. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

10. We acknowledge our responsibility for the design and implementation of controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own assessment of the risk of fraud in the charity.

11. We confirm that there have been no actual or suspected instances of fraud involving trustees, management, or employees who have a significant roll in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.

12. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.

Yours faithfully,

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and where appropriate, of inspection of supporting documentation) sufficient to satisfy us that we can properly make each of these representations to you.

.....
Director/Trustee

Date: 16 May 2024

ST MARY'S UNDER FIVES PLAYGROUP

England & Wales - Charity number 1028924

Accounts

REGISTERED CHARITY NUMBER: 1028924

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

FOR

ST MARY'S UNDER FIVES PLAYGROUP

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

ST MARY'S UNDER FIVES PLAYGROUP

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FOR THE YEAR ENDED 31 JULY 2022

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ST MARY'S UNDER FIVES PLAYGROUP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

The trustees present their report with the financial statements of the charity for the year ended 31 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In setting the objectives and planning the activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.
The objects for which the charity is established are:-

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:
a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means of ability;
b) encouraging the study of such needs of children and their families, and promoting public interest in and recognition of such needs in the local areas;
c) instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Achievements

During the year the charity received grants totalling £141,275 (2021 - £171,495) from Kent County Council in respect of it's core activity, together with fee income from parents amounting to £24,276 (2021 - £26,905) and other income from fundraising, interest, donations and further income totalling £3,283 (2021 £950).
There was also an amount of £0 (2021 - £7,982) received for furlough grants from HMRC, in this year.

Expenditure on core fund activities amounted to £181,134 (2021 - £179,041) which was mainly attributable to salaries paid to staff and rent of premises. A further £32,629 (2021 - £32,629) was incurred on restricted fund activities. There was a deficit for the year of £44,921 (2021 deficit £4,338).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The policy and general management of the charity is directed by it's Management Committee, as set out in the constitution dated 18th October 1993 (and amended on 15th October 2008).
The Committee comprises the chairperson, treasurer and secretary and at least two other committee members. 60% of the committee must include parents of children at the school. Committee members are elected at the AGM and serve for 1 year (and for a maximum of 10 years) and are re-elected each year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1028924

Principal address

The Recreation Ground
Off London Road
Stone
Kent
DA9 9DQ

ST MARY'S UNDER FIVES PLAYGROUP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

Trustees
Mrs J M Kemp Treasurer (resigned 25/3/2022)
Ms E Butcher (resigned 2/12/2021)
C Broughton (resigned 2/12/2021)
K Norman (resigned 2/12/2021)
K Davies (resigned 2/12/2021)
S Fikri (appointed 2/12/2021)
L Goodison (appointed 2/12/2021)
S Mooney (appointed 2/12/2021) (resigned 9/3/2023)
C Ikokwu (appointed 20/1/2022) (resigned 9/3/2023)
D Sokan (appointed 9/3/2023)
Dr F Mohamed (appointed 9/3/2023)
V Alipieva (appointed 9/3/2023)

Independent Examiner
Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

RESERVES
Reserves for the core fund are maintained at a level to provide sufficient funds to meet day to day costs and after taking into account contingencies and future commitments.

Approved by order of the board of trustees on 31 May 2023 and signed on its behalf by:

S Fikri - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MARY'S UNDER FIVES PLAYGROUP

Independent examiner's report to the trustees of St Mary's Under Fives Playgroup
I report to the charity trustees on my examination of the accounts of St Mary's Under Fives Playgroup (the Trust) for the year ended 31 July 2022.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust'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. 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

E Duda

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

Date: May 2023

ST MARY'S UNDER FIVES PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted fund £	Restricted funds £	31/7/22 Total funds £	31/7/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		141,275	-	141,275	171,495
Other trading activities	2	24,276	-	24,276	27,855
Investment income	3	8	-	8	-
Other income		3,283	-	3,283	7,982
Total		168,842	-	168,842	207,332
EXPENDITURE ON					
Charitable activities					
Direct Chatitable Activities		181,134	32,629	213,763	211,670
NET INCOME/(EXPENDITURE)		(12,292)	(32,629)	(44,921)	(4,338)
RECONCILIATION OF FUNDS					
Total funds brought forward		66,223	433,352	499,575	503,913
TOTAL FUNDS CARRIED FORWARD		53,931	400,723	454,654	499,575

ST MARY'S UNDER FIVES PLAYGROUP

BALANCE SHEET
31 JULY 2022

	Notes	Unrestricted fund £	Restricted funds £	31/7/22 Total funds £	31/7/21 Total funds £
FIXED ASSETS					
Tangible assets	7	6,248	399,541	405,789	438,316
CURRENT ASSETS					
Debtors	8	14,355	-	14,355	12,355
Cash at bank and in hand		33,932	1,182	35,114	50,134
		48,287	1,182	49,469	62,489
CREDITORS					
Amounts falling due within one year	9	(604)	-	(604)	(1,230)
NET CURRENT ASSETS		47,683	1,182	48,865	61,259
TOTAL ASSETS LESS CURRENT LIABILITIES		53,931	400,723	454,654	499,575
NET ASSETS		53,931	400,723	454,654	499,575
FUNDS	10				
Unrestricted funds				53,931	66,223
Restricted funds				400,723	433,352
TOTAL FUNDS				454,654	499,575

The financial statements were approved by the Board of Trustees and authorised for issue on 31 May 2023 and were signed on its behalf by:

S Fikri - Trustee

1. 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.

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 use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Equipment	- 25% on cost

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

	31/7/22	31/7/21
	£	£
Fees	24,276	26,905
Other income - course fees rei mbursed	-	950
	24,276	27,855

3. INVESTMENT INCOME

	31/7/22	31/7/21
	£	£
Deposit account interest	8	-

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

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

	31/7/22	31/7/21
Average number of employees	11	11

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	171,494	1	171,495
Other trading activities	27,855	-	27,855
Other income	7,982	-	7,982
Total	207,331	1	207,332
EXPENDITURE ON			
Charitable activities			
Direct Chatitable Activities	179,041	32,629	211,670
NET INCOME/(EXPENDITURE)	28,290	(32,628)	(4,338)
RECONCILIATION OF FUNDS			
Total funds brought forward	37,933	465,980	503,913
TOTAL FUNDS CARRIED FORWARD	66,223	433,352	499,575

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
COST			
At 1 August 2021	661,175	4,115	665,290
Additions	-	590	590
At 31 July 2022	661,175	4,705	665,880
DEPRECIATION			
At 1 August 2021	222,859	4,115	226,974
Charge for year	33,059	58	33,117
At 31 July 2022	255,918	4,173	260,091
NET BOOK VALUE			
At 31 July 2022	405,257	532	405,789
At 31 July 2021	438,316	-	438,316

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/22	31/7/21
	£	£
Other debtors	12,355	12,355
Prepayments	2,000	-
	14,355	12,355

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/22	31/7/21
	£	£
Taxation and social security	(354)	(496)
Other creditors	958	1,726
	604	1,230

10. MOVEMENT IN FUNDS

	At 1/8/21	Net movement in funds	At 31/7/22
	£	£	£
Unrestricted funds			
Core funding	66,223	(12,292)	53,931
Restricted funds			
Kent County Council - Building Grant	433,039	(32,629)	400,410
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	433,352	(32,629)	400,723
TOTAL FUNDS	499,575	(44,921)	454,654

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Core funding	168,842	(181,134)	(12,292)
Restricted funds			
Kent County Council - Building Grant	-	(32,629)	(32,629)
TOTAL FUNDS	168,842	(213,763)	(44,921)

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/8/20 £	Net movement in funds £	At 31/7/21 £
Unrestricted funds			
Core funding	37,933	28,290	66,223
Restricted funds			
Kent County Council - Building Grant	465,667	(32,628)	433,039
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	465,980	(32,628)	433,352
TOTAL FUNDS	503,913	(4,338)	499,575

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	207,331	(179,041)	28,290
Restricted funds			
Kent County Council - Building Grant	1	(32,629)	(32,628)
TOTAL FUNDS	207,332	(211,670)	(4,338)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/20 £	Net movement in funds £	At 31/7/22 £
Unrestricted funds			
Core funding	37,933	15,998	53,931
Restricted funds			
Kent County Council - Building Grant	465,667	(65,257)	400,410
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	465,980	(65,257)	400,723
TOTAL FUNDS	503,913	(49,259)	454,654

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	376,173	(360,175)	15,998
Restricted funds			
Kent County Council - Building Grant	1	(65,258)	(65,257)
TOTAL FUNDS	376,174	(425,433)	(49,259)

11. CONTINGENT LIABILITIES

According to the terms of the Building Grant Agreement with Kent County Council (KCC), the charity is liable to refund the full market value to KCC if the property is sold within 20 years from the date of completion of the refurbishment and extension.

12. RELATED PARTY DISCLOSURES

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

ST MARY'S UNDER FIVES PLAYGROUP

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

	Unrestricted funds £	Restricted funds £	31/7/22 Total funds £	31/7/21 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
KCC - main funding and additio nal cover	141,275	-	141,275	171,495
Other trading activities				
Fees	24,276	-	24,276	26,905
Other income - course fees rei mbursed	-	-	-	950
	24,276	-	24,276	27,855
Investment income				
Deposit account interest	8	-	8	-
Other income				
Government grant	-	-	-	7,982
Other income	3,283	-	3,283	-
	3,283	-	3,283	7,982
Total incoming resources	168,842	-	168,842	207,332
EXPENDITURE				
Charitable activities				
Wages	143,847	-	143,847	153,026
Rent	14,856	-	14,856	9,354
Insurance	1,913	-	1,913	1,880
Utilities	2,676	-	2,676	2,108
Telephone	819	-	819	805
Sundries	1,600	-	1,600	221
Cleaning and repairs	1,432	-	1,432	306
Equipment and book purchases	5,705	-	5,705	3,784
Food	2,102	-	2,102	1,552
Staff uniforms	1,100	-	1,100	979
Training	829	-	829	901
Travel expenses	33	-	33	-
Computer expenses	301	-	301	279
Depreciation of tangible fixed assets	488	32,629	33,117	33,059
	177,701	32,629	210,330	208,254
Support costs				
Governance costs				
Accountancy and legal fees	3,433	-	3,433	3,416
Total resources expended	181,134	32,629	213,763	211,670
Net (expenditure)/income	(12,292)	(32,629)	(44,921)	(4,338)

ST MARY'S UNDER FIVES PLAYGROUP

England & Wales - Charity number 1028924

Accounts

REGISTERED CHARITY NUMBER: 1028924

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

FOR

ST MARY'S UNDER FIVES PLAYGROUP

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

ST MARY'S UNDER FIVES PLAYGROUP

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ST MARY'S UNDER FIVES PLAYGROUP

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

Objectives and aims

In setting the objectives and planning the activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.
The objects for which the charity is established are:-

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:
a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means of ability;
b) encouraging the study of such needs of children and their families, and promoting public interest in and recognition of such needs in the local areas;
c) instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Achievements

During the year the charity received grants totalling £171,495 (2020 - £169,340) from Kent County Council in respect of it's core activity, together with fee income from parents amounting to £26,905 (2020 - £23,695) and other income from fundraising, interest, donations and further income totalling £950 (2020 £1,454).
There was also an amount of £982 (2020 - £12,480) received for furlough grants from HMRC, in this year.

Expenditure on core fund activities amounted to £179,041 (2020 - £194,047) which was mainly attributable to salaries paid to staff and rent of premises. A further £32,629 (2020 - £32,629) was incurred on restricted fund activities. There was a deficit for the year of £4,338 (2020 deficit £19,700).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The policy and general management of the charity is directed by it's Management Committee, as set out in the constitution dated 18th October 1993 (and amended on 15th October 2008).
The Committee comprises the chairperson, treasurer and secretary and at least two other committee members. 60% of the committee must include parents of children at the school. Committee members are elected at the AGM and serve for 1 year (and for a maximum of 10 years) and are re-elected each year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1028924

Principal address

The Recreation Ground
Off London Road
Stone
Kent
DA9 9DQ

Trustees

Mrs J M Kemp Treasurer (resigned 25.3.22)
Ms E Butcher (resigned 2.12.21)
C Broughton (resigned 2.12.21)
K Norman (resigned 2.12.21)
K Davies (resigned 2.12.21)
S Fikri (appointed 2.12.21)
L Goodison (appointed 2.12.21)
S Mooney (appointed 2.12.21)
C Ikokwu (appointed 20.1.22)

ST MARY'S UNDER FIVES PLAYGROUP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

RESERVES

Reserves for the core fund are maintained at a level to provide sufficient funds to meet day to day costs and after taking into account contingencies and future commitments.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
S Fikri - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MARY'S UNDER FIVES PLAYGROUP

Independent examiner's report to the trustees of St Mary's Under Fives Playgroup
I report to the charity trustees on my examination of the accounts of St Mary's Under Fives Playgroup (the Trust) for the year ended 31 July 2021.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust'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. 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

E Duda
ACCA
Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

Date: May 2022

ST MARY'S UNDER FIVES PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	Notes	Unrestricted fund £	Restricted funds £	31/7/21 Total funds £	31/7/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		171,494	1	171,495	169,339
Other trading activities	2	27,855	-	27,855	25,149
Investment income	3	-	-	-	8
Other income		7,982	-	7,982	12,480
Total		207,331	1	207,332	206,976
EXPENDITURE ON					
Charitable activities					
Direct Chatitable Activities		179,041	32,629	211,670	223,233
Other		-	-	-	3,443
Total		179,041	32,629	211,670	226,676
NET INCOME/(EXPENDITURE)		28,290	(32,628)	(4,338)	(19,700)
RECONCILIATION OF FUNDS					
Total funds brought forward		37,933	465,980	503,913	523,613
TOTAL FUNDS CARRIED FORWARD		66,223	433,352	499,575	503,913

The notes form part of these financial statements

ST MARY'S UNDER FIVES PLAYGROUP

BALANCE SHEET
31 JULY 2021

	Notes	Unrestricted fund £	Restricted funds £	31/7/21 Total funds £	31/7/20 Total funds £
FIXED ASSETS					
Tangible assets	7	6,146	432,170	438,316	471,374
CURRENT ASSETS					
Debtors	8	12,355	-	12,355	12,355
Cash at bank and in hand		48,952	1,182	50,134	37,461
		61,307	1,182	62,489	49,816
CREDITORS					
Amounts falling due within one year	9	(1,230)	-	(1,230)	(17,277)
NET CURRENT ASSETS		60,077	1,182	61,259	32,539
TOTAL ASSETS LESS CURRENT LIABILITIES		66,223	433,352	499,575	503,913
NET ASSETS		66,223	433,352	499,575	503,913
FUNDS	10				
Unrestricted funds				66,223	37,933
Restricted funds				433,352	465,980
TOTAL FUNDS				499,575	503,913

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
S Fikri - Trustee

The notes form part of these financial statements

1. 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.

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 use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Equipment	- 25% on cost

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

	31/7/21	31/7/20
	£	£
Fundraising events	-	580
Fees	26,905	23,695
Other income - course fees rei mbursed	950	874
	27,855	25,149

3. INVESTMENT INCOME

	31/7/21	31/7/20
	£	£
Deposit account interest	-	8

continued...

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

5. STAFF COSTS

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

	31/7/21	31/7/20
Average number of employees	11	11

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	169,339	-	169,339
Other trading activities	25,149	-	25,149
Investment income	8	-	8
Other income	12,480	-	12,480
Total	206,976	-	206,976
EXPENDITURE ON			
Charitable activities			
Direct Chatitable Activities	190,604	32,629	223,233
Other	3,443	-	3,443
Total	194,047	32,629	226,676
NET INCOME/(EXPENDITURE)	12,929	(32,629)	(19,700)
RECONCILIATION OF FUNDS			
Total funds brought forward	25,004	498,609	523,613
TOTAL FUNDS CARRIED FORWARD	37,933	465,980	503,913

continued...

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
COST			
At 1 August 2020 and 31 July 2021	661,175	4,115	665,290
DEPRECIATION			
At 1 August 2020	189,801	4,115	193,916
Charge for year	33,058	-	33,058
At 31 July 2021	222,859	4,115	226,974
NET BOOK VALUE			
At 31 July 2021	438,316	-	438,316
At 31 July 2020	471,374	-	471,374

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/21 £	31/7/20 £
Other debtors	12,355	12,355

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/21 £	31/7/20 £
Taxation and social security	(496)	(266)
Other creditors	1,726	17,543
	1,230	17,277

10. MOVEMENT IN FUNDS

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
Core funding	37,933	28,290	66,223
Restricted funds			
Kent County Council - Building Grant	465,667	(32,628)	433,039
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	465,980	(32,628)	433,352
TOTAL FUNDS	503,913	(4,338)	499,575

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	207,331	(179,041)	28,290
Restricted funds			
Kent County Council - Building Grant	1	(32,629)	(32,628)
TOTAL FUNDS	207,332	(211,670)	(4,338)

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
Core funding	25,004	12,929	37,933
Restricted funds			
Kent County Council - Building Grant	498,296	(32,629)	465,667
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	498,609	(32,629)	465,980
TOTAL FUNDS	523,613	(19,700)	503,913

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	206,976	(194,047)	12,929
Restricted funds			
Kent County Council - Building Grant	-	(32,629)	(32,629)
TOTAL FUNDS	206,976	(226,676)	(19,700)

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
Core funding	25,004	41,219	66,223
Restricted funds			
Kent County Council - Building Grant	498,296	(65,257)	433,039
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	498,609	(65,257)	433,352
TOTAL FUNDS	523,613	(24,038)	499,575

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	414,307	(373,088)	41,219
Restricted funds			
Kent County Council - Building Grant	1	(65,258)	(65,257)
TOTAL FUNDS	414,308	(438,346)	(24,038)

11. CONTINGENT LIABILITIES

According to the terms of the Building Grant Agreement with Kent County Council (KCC), the charity is liable to refund the full market value to KCC if the property is sold within 20 years from the date of completion of the refurbishment and extension.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.

Blue Rocket Accounting
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

St Mary's Under Fives Playgroup.
Recreation Ground
London Road
Greenhithe
Kent
DA9 9DQ

Dear Trustees,

We hereby confirm to the best of our knowledge and belief, having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your examination of the financial statements for the year ended 31st July 2021.

Representations

1. We acknowledge as trustees our responsibility for making accurate representations to you and for the accounts which you have prepared on behalf of the charity.

2. We confirm that all the accounting records have been made available to you for the purpose of your examination and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustee and members' meetings, have been made available to you.

3. We confirm that, at the balance sheet date, the charity had no liabilities or provisions other than those recognized and no contingent liabilities other than those disclosed in the financial statements.

4. We confirm that there have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

5. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

6. We confirm that there are no laws or regulations that are central to the charity's ability to conduct is business.

7. We confirm that , in our opinion, the charity's financial statements should be prepared on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs.

8. We confirm that we are not aware of any transactions with related parties requiring disclosure in the financial statements.

9. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

10. We acknowledge our responsibility for the design and implementation of controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own assessment of the risk of fraud in the charity.

11. We confirm that there have been no actual or suspected instances of fraud involving trustees, management, or employees who have a significant roll in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.

12. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.

Yours faithfully,

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and where appropriate, of inspection of supporting documentation) sufficient to satisfy us that we can properly make each of these representations to you.

.....

Director/Trustee

Date:

ST MARY'S UNDER FIVES PLAYGROUP

England & Wales - Charity number 1028924

Accounts

REGISTERED CHARITY NUMBER: 1028924

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2020

FOR

ST MARY'S UNDER FIVES PLAYGROUP

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

ST MARY'S UNDER FIVES PLAYGROUP

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FOR THE YEAR ENDED 31 JULY 2020

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ST MARY'S UNDER FIVES PLAYGROUP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2020

The trustees present their report with the financial statements of the charity for the year ended 31 July 2020. 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

Objectives and aims

In setting the objectives and planning the activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.
The objects for which the charity is established are:-

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:
a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means of ability;
b) encouraging the study of such needs of children and their families, and promoting public interest in and recognition of such needs in the local areas;
c) instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Achievements

During the year the charity received grants totalling £169,340 (2019 - £167,255) from Kent County Council in respect of it's core activity, together with fee income from parents amounting to £23,695 (2019 - £34,974) and other income from fundraising, interest, donations and further income totalling £1,454 (2019 £727).
There was also an amount of £12,480 received for furlough grants from HMRC, in this year.

Expenditure on core fund activities amounted to £194,047 (2019 - £215,627) which was mainly attributable to salaries paid to staff and rent of premises. A further £32,629 (2019 - £32,629) was incurred on restricted fund activities. There was a deficit for the year of £19,700 (2019 deficit £45,299).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The policy and general management of the charity is directed by it's Management Committee, as set out in the constitution dated 18th October 1993 (and amended on 15th October 2008).
The Committee comprises the chairperson, treasurer and secretary and at least two other committee members. 60% of the committee must include parents of children at the school. Committee members are elected at the AGM and serve for 1 year (and for a maximum of 10 years) and are re-elected each year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1028924

Principal address

The Recreation Ground
Off London Road
Stone
Kent
DA9 9DQ

Trustees

Mrs J M Kemp Treasurer
Ms E Butcher
C Broughton
K Norman (appointed 10.2.20)
K Davies (appointed 10.2.20)

ST MARY'S UNDER FIVES PLAYGROUP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

RESERVES

Reserves for the core fund are maintained at a level to provide sufficient funds to meet day to day costs and after taking into account contingencies and future commitments.

Approved by order of the board of trustees on 26 May 2021 and signed on its behalf by:

Mrs J M Kemp - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MARY'S UNDER FIVES PLAYGROUP

Independent examiner's report to the trustees of St Mary's Under Fives Playgroup
I report to the charity trustees on my examination of the accounts of St Mary's Under Fives Playgroup (the Trust) for the year ended 31 July 2020.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust'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. 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

E Duda
ACCA
Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

Date: May 2021

ST MARY'S UNDER FIVES PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020

	Notes	Unrestricted fund £	Restricted funds £	31/7/20 Total funds £	31/7/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		169,339	-	169,339	167,255
Other trading activities	2	25,149	-	25,149	35,701
Investment income	3	8	-	8	1
Other income		12,480	-	12,480	-
Total		206,976	-	206,976	202,957
EXPENDITURE ON					
Raising funds		-	-	-	29
Charitable activities					
Direct Chatitable Activities		190,604	32,629	223,233	244,743
Other		3,443	-	3,443	3,484
Total		194,047	32,629	226,676	248,256
NET INCOME/(EXPENDITURE)		12,929	(32,629)	(19,700)	(45,299)
RECONCILIATION OF FUNDS					
Total funds brought forward		25,004	498,609	523,613	568,912
TOTAL FUNDS CARRIED FORWARD		37,933	465,980	503,913	523,613

The notes form part of these financial statements

ST MARY'S UNDER FIVES PLAYGROUP

BALANCE SHEET
31 JULY 2020

	Notes	Unrestricted fund £	Restricted funds £	31/7/20 Total funds £	31/7/19 Total funds £
FIXED ASSETS					
Tangible assets	7	6,576	464,798	471,374	504,559
CURRENT ASSETS					
Debtors	8	12,355	-	12,355	12,470
Cash at bank and in hand		36,279	1,182	37,461	29,798
		48,634	1,182	49,816	42,268
CREDITORS					
Amounts falling due within one year	9	(17,277)	-	(17,277)	(23,214)
NET CURRENT ASSETS		31,357	1,182	32,539	19,054
TOTAL ASSETS LESS CURRENT LIABILITIES		37,933	465,980	503,913	523,613
NET ASSETS		37,933	465,980	503,913	523,613
FUNDS	10				
Unrestricted funds				37,933	25,004
Restricted funds				465,980	498,609
TOTAL FUNDS				503,913	523,613

The financial statements were approved by the Board of Trustees and authorised for issue on 26 May 2021 and were signed on its behalf by:

J M Kemp - Trustee

The notes form part of these financial statements

ST MARY'S UNDER FIVES PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020

1. 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.

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 use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Equipment	- 25% on cost

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

	31/7/20	31/7/19
	£	£
Fundraising events	580	727
Fees	23,695	34,974
Other income - course fees rei mbursed	874	-
	25,149	35,701

3. INVESTMENT INCOME

	31/7/20	31/7/19
	£	£
Deposit account interest	8	1

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2020 nor for the year ended 31 July 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2020 nor for the year ended 31 July 2019.

5. STAFF COSTS

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

	31/7/20	31/7/19
Average number of employees	11	13

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	167,255	-	167,255
Other trading activities	35,701	-	35,701
Investment income	1	-	1
Total	202,957	-	202,957
EXPENDITURE ON			
Raising funds	29	-	29
Charitable activities			
Direct Chatitable Activities	212,114	32,629	244,743
Other	3,484	-	3,484
Total	215,627	32,629	248,256
NET INCOME/(EXPENDITURE)	(12,670)	(32,629)	(45,299)
RECONCILIATION OF FUNDS			
Total funds brought forward	37,674	531,238	568,912
TOTAL FUNDS CARRIED FORWARD	25,004	498,609	523,613

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
COST			
At 1 August 2019 and 31 July 2020	661,175	4,115	665,290
DEPRECIATION			
At 1 August 2019	156,742	3,989	160,731
Charge for year	33,059	126	33,185
At 31 July 2020	189,801	4,115	193,916
NET BOOK VALUE			
At 31 July 2020	471,374	-	471,374
At 31 July 2019	504,433	126	504,559

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/20 £	31/7/19 £
Other debtors	12,355	12,355
Prepayments	-	115
	12,355	12,470

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/20 £	31/7/19 £
Taxation and social security	(266)	7,058
Other creditors	17,543	16,156
	17,277	23,214

10. MOVEMENT IN FUNDS

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
Core funding	25,004	12,929	37,933
Restricted funds			
Kent County Council - Building Grant	498,296	(32,629)	465,667
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	498,609	(32,629)	465,980
TOTAL FUNDS	523,613	(19,700)	503,913

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	206,976	(194,047)	12,929
Restricted funds			
Kent County Council - Building Grant	-	(32,629)	(32,629)
TOTAL FUNDS	206,976	(226,676)	(19,700)

Comparatives for movement in funds

	At 1.8.18 £	Net movement in funds £	At 31.7.19 £
Unrestricted funds			
Core funding	37,674	(12,670)	25,004
Restricted funds			
Kent County Council - Building Grant	530,925	(32,629)	498,296
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	531,238	(32,629)	498,609
TOTAL FUNDS	568,912	(45,299)	523,613

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	202,957	(215,627)	(12,670)
Restricted funds			
Kent County Council - Building Grant	-	(32,629)	(32,629)
TOTAL FUNDS	202,957	(248,256)	(45,299)

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.18 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
Core funding	37,674	259	37,933
Restricted funds			
Kent County Council - Building Grant	530,925	(65,258)	465,667
Kent County Council - EYFS Grant	304	-	304
Kent County Council - Professional Development Grant	9	-	9
	531,238	(65,258)	465,980
TOTAL FUNDS	568,912	(64,999)	503,913

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funding	409,933	(409,674)	259
Restricted funds			
Kent County Council - Building Grant	-	(65,258)	(65,258)
TOTAL FUNDS	409,933	(474,932)	(64,999)

11. CONTINGENT LIABILITIES

According to the terms of the Building Grant Agreement with Kent County Council (KCC), the charity is liable to refund the full market value to KCC if the property is sold within 20 years from the date of completion of the refurbishment and extension.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2020.