

EPSOM DOWNS PLAYGROUP

**ANNUAL REPORT
AND
STATEMENT OF ACCOUNTS**

FOR THE YEAR ENDED 31ST AUGUST 2020

CHARITY REGISTRATION NUMBER 1031134

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

EPSOM DOWNS PLAYGROUP
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FOR THE YEAR ENDED 31ST AUGUST 2020

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EPSOM DOWNS PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1031134	
WORKING NAMES	Langley Vale Preschool	
START OF FINANCIAL YEAR	1st September 2019	
END OF FINANCIAL YEAR	31st August 2020	
TRUSTEES AT 31 AUGUST 2020	Kim Purvor Kelly Newman Rebecca Welham Debbie Woods	Chair Treasurer Secretary Committee Member

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT Constitution Adopted 5th October 1993

REGISTRATION DATE 4th January 1994:Standard registration

OBJECTS

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

CORRESPONDENCE ADDRESS Epsom Downs Playgroup
Langley Vale Village Hall
Langley Vale
Surrey
KT18 6AF

PRIMARY BANKERS Metro Bank
91A High Street
Epsom
Surrey
KT19 8DR

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

EPSOM DOWNS PLAYGROUP

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2020

Report to the trustees/ members of Epsom Downs Playgroup on the accounts for the year ended 31st August 2020.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

Date:

EPSOM DOWNS PLAYGROUP
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2020

Election of New Committee:

Chair – Kim Purvor
NZ proposed, NK seconded
Co-Chair – Kim Purvor
JB proposed, JH seconded
Treasurer – Beth George
SW proposed, KC seconded
Secretary – Becca
NK proposed, MW seconded
Committee member – Debbie Woods
KP proposed, KR seconded
Committee Member – Jo Hart

Managers Report:

Well what a year it has been!

We started back well in January 2020 and the new children all settled in quickly.

The newly appointed Committee held it's first meeting at the Ashted Garden centre. It was a lovely to see so many parents attend. Coffee and cake was flowing and so was the wonderful fundraising ideas, it was set to be a great year, but sadly as we all know Covid 19 hit and sadly we had to cancel all of the up-coming Easter and Mothers day events.

Finally, the announcement came that lockdown was on its way. We contacted any of our critical workers to see if they needed us to remain open but at the time, we was not needed so on the 18th of March we closed.

It took a short time but we were able to send out activities/ ideas on things to do with the children during lockdown, I do hope families found this useful.

Finally once we received the news we could return on the 1st of June, it was all hands on deck, to look at and plan our safe return, with new risk assessments, staffing, bubbles and arranging a new cleaning regime including new/extra wash stations. This was a challenge and with last minute changes to children's returns made it more so, but the children that did return coped extremely well, had lots of fun and hopefully learned a thing or two.

We was lucky that the weather was so good and was able to spend all of our time outside. This also enabled us to hold in the hall our transition mornings for the children that were starting with us in September 2020.

Finances

Currently 20 children are on role, 3 starting in January 2021. 16 children are receiving 'universal' free 15 hours and 4 are fee paying.

We are low on children, but from January it will not be much different from the previous year. Due to the lack of fundraising we will need to look at other ways on bringing in more money, for instance top-up fees.

No staff were furlough during lockdown, this was due to furlough can not be paid with public money (funding received from Surrey County Council) only private money (fees paid by parents). Instead the staff continued to work from home, making story videos, preparing planning and completing online courses.

Other Business

All policies and procedures now need to be reviewed. These can be found on our new website.

New website went live in September 2020. New flyers and banners were also printed, with many thanks to Siobhan for all her hard work in making this happen.

Lastly, I would like to give a massive shout out to the staff for all of their hard work, constant cleaning and risk assessing, for not giving up and for keeping themselves distant from others so to keep themselves, the children and their families safe.

EPSOM DOWNS PLAYGROUP
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST AUGUST 2020

Chairs Report – 2020

Our last meeting was in December 2019, lots has changed since then. None of us could have predicted the year we have had. Unfortunately we have not been able to fundraise in as planned.

Update from the Committee Meeting:

Following our AGM we hosted a committee meeting in January 2020 and discussed lots of great fundraising ideas for the coming months. We also discussed the notable gap in funding that will need to increase to continue running the pre school at the current level.

NK explained 25 children would be on role from April 2020. This will fill 3134 of the spring hours. The optimum number of filled hours would ideally be 4290. This leaving roughly 1000 hours left to be filled.

Current government funding pays £4.65 per hour per child.

Minimum wage is due to rise from £8.12 to £10 per hour. Salaries will need to increase across the staff to meet government raise and to bring salaries up in line with qualifications.

This will leave a shortfall in income as government funding per child is not set to increase.

Pre -School income will need to increase in order to remain open and viable.

General discussion regarding how to achieve a higher income. This could be done by fund raising or by introducing a top up fee.

Fees will increase from September 2020 to £22 per session (currently £19 per session)

Committee have been considering a top up fee for some time and feel that this should now be trialled on a voluntary basis. After discussion it was decided that parents will be asked to pay a voluntary top up fee of £2.50 per session from the Summer term of 2020.

This will be evaluated at the end of the term to see if it is effective.

The remainder of the year:

Sadly due to Covid-19 the pre school did have to close on the 18th March. Before this we managed to get a few small fundraisers in such as the Easter chicks and some photography but no significant funds raised.

Nicky and the team did a fantastic job to get all of the children back in the setting in a safe and comforting environment, due to the new procedures we now face bigger problems with the staff ratios and extra costs such as cleaning products and sanitiser.

We do have some raffle prizes left over from the beginning of the year so these can be used for the Christmas raffle.

Due to the Coronavirus the pre school did not feel comfortable with charging the extra top up fee so there is still a significant gap in funding in the setting.

We also managed to get the new Pre-school website live and update the marketing material. Nicky has been trained on how to update the website and I will continue to monitor its progress and make any necessary updates.

EPSOM DOWNS PLAYGROUP

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST AUGUST 2020

Below is a list of the fundraisers we had planned for the year, hopefully these can be used in the future.

Fundraising Plans – To be used in the future:

3 events discussed for this school year:

Beauty night/ Mother's Day Pamper Thursday 19th March 2020
19:30- 22:30

£20 per ticket which will include 3 x 15 minute treatments and a glass of prosecco
Local businesses will be invited to come to provide treatments.

Spring Fling Thursday 2nd April 2020
16:00-17:00

£7 per child which will include a drink and pizza and an Easter egg to take home.
Entertainment will be provided for children, this proved to be a great success at the Halloween party in 2019.

Schools out party Friday 10th July 2020
19:30-00:00

£10 per ticket. There will be a DJ or band with raffle for prizes.
Chance to celebrate making it to the Summer Holidays!

Monthly fundraising ideas discussed:

The committee discussed how the children all enjoy the Boogie Beats sessions. These sessions are currently termly as they are limited by cost which is currently covered by Pre-School. The committee suggested the sessions could be increased if the fee was covered by a contribution from parents. A "dressing up Boogie Beats day" was agreed as a monthly session and fundraiser. Children will be able to enjoy a monthly session for £3 per child contribution. NK agreed to see if Boogie Beats would do a monthly session.

31.10.2019
09.12.2019
20.12.2019
03.04.2020

Treasurers Report:

Over the course of the academic school year Sep 19 – Jul 20, Langley Vale Pre-School raised a total of £468.70 as detailed below:

<u>Date</u>	<u>Event</u>	<u>Raised</u>	<u>Expenses</u>	<u>Total Profit</u>
25.10.2019	Halloween pop cake sales	£46.00	£-	£46.00
31.10.2019	Halloween party	£201.70	£-	£201.70
09.12.2019	Xmas photo fundraiser	£60.00	£-	£60.00
20.12.2019	Winter raffle (pre- & on the day)	£210.00	£125.00	£85.00
03.04.2020	Dress up day & Easter chicks	£36.00	£-	£36.00
				£468.70

Due to Covid-19, the school year was cut short and restrictions on social gatherings meant that we were prevented from hosting a variety of activities and events that we had planned for the latter part of the school year.

Out of the few activities that we were able to organise, the largest profit was made at the Halloween party.

EPSOM DOWNS PLAYGROUP

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST AUGUST 2020

Responsibilities of Trustees

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:-

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on K. PURVIS

Signed on their behalf by Trustee W. Purvis

Printed Name:

EPSOM DOWNS PLAYGROUP
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST AUGUST 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019/20 £	Total 2018/19 £
RECEIPTS					
Donations & Legacies	2	4,690	48,084	52,773	53,239
TOTAL RECEIPTS		4,690	48,084	52,773	53,239
Costs of Charitable Activities	3	8,408	47,842	56,250	64,867
TOTAL PAYMENTS		8,408	47,842	56,250	64,867
NET INCOMING/(OUTGOING) RESOURCES		(3,718)	241	(3,477)	(11,628)
TRANSFERS BETWEEN FUNDS	4	241	(241)	-	-
RECONCILIATION OF FUNDS:					
Balances Brought Forward		11,746	-	11,746	23,375
BALANCES CARRIED FORWARD		8,269	(0)	8,269	11,746

All of the Charity's operations are classed as continuing operations.

EPSOM DOWNS PLAYGROUP
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 AUGUST 2020

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-20 £	Total 31-Aug-19 £
Assets	-	-	-	-
Cash Funds:				
Current Accounts	8,269	-	8,269	11,746
Deposit Accounts	-	-	-	-
Petty Cash	-	-	-	-
	8,269	-	8,269	11,746
Net Assets	8,269	-	8,269	11,746
Represented by:				
General Funds	8,269	-	8,269	11,746
Restricted Funds	-	(0)	(0)	-
	8,269	(0)	8,269	11,746
Assets retained for the Charity's own use:				
Equipment at Insurance Value	19,100	-	19,100	19,100
	19,100	-	19,100	19,100
LIABILITIES				
Independent Examiner's Fee	690	-	690	570
	690	-	690	570

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011. The Trustees have elected to take advantage of the provisions that apply to small charities and have prepared a Receipts and Payments Account and Statement of Assets and Liabilities which are set out on pages:-
11 to 14 .

Approved by the Trustees on K. PUGHOR

Signed on their behalf by Trustee U. PUGHOR

Printed Name:

EPSOM DOWNS PLAYGROUP
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2020

1. BASIS OF ACCOUNTING

The accounts have been prepared under the "Receipts and Payments" basis as prescribed by the Charity Commissioners, and they meet the appropriate legal requirements.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Funds held by the charity are either:

1. **Unrestricted Funds** - these are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.
2. **Restricted Funds** - these are funds that can only be used for particular restricted purposes within the objects of the charity.

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

EPSOM DOWNS PLAYGROUP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2020

2. RECEIPTS

Note	Unrestricted Funds £	Restricted Funds £	Total 2019/20 £	Total 2018/19 £
Charitable Activities				
Gifts & Donations	4,678	-	4,678	2,393
Playgroup Fees	-	-	-	12,873
SCC Contributions	-	48,084	48,084	37,720
Sundry Income	-	-	-	108
Uniform Sales	12	-	12	145
	4,690	48,084	52,773	53,239

3. PAYMENTS

Note	Unrestricted Funds £	Restricted Funds £	Total 2019/20 £	Total 2018/19 £
Charitable Activities				
Advertising & Publicity	-	-	-	189
Equipment Costs	1,433	-	1,433	3,231
Furniture	-	-	-	100
Insurance	-	-	-	1,086
Printing, Postage & Stationery	9	-	9	-
Rent & Rates	2,867	-	2,867	4,277
Staff Salaries & Payroll	428	47,842	48,271	48,815
Staff Costs (Tax & NI)	1,292	-	1,292	1,256
Staff Costs (Pension)	1,016	-	1,016	798
Staff Expenses	290	-	290	72
Training Costs	-	-	-	3,537
Telephone costs	-	-	-	140
Travel & Subsistence	50	-	50	270
Other	318	-	318	1,095
Governance Costs:-				
Independent Examiner Fee	705	-	705	-
	8,408	47,842	56,250	64,867

This page does not form part of the statutory financial statements

EPSOM DOWNS PLAYGROUP

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2020

4. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Sep-19	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Aug-20 £
Surrey County Council	-	-	-	-	-	-
Nurse's educational Grant	-	48,084	47,842	-	(241)	(0)
	-	48,084	47,842	-	(241)	(0)

PREVIOUS FINANCIAL YEAR

	Balance 01-Sep-18	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Aug-19 £
Surrey County Council	-	-	-	-	-	-
Nurse's educational Grant	1,133	37,720	48,509	-	9,656	-
	1,133	37,720	48,509	-	9,656	-

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

EPSOM DOWNS PLAYGROUP

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2020

5. STAFF COSTS AND NUMBERS

	TOTAL 2019/20 £	TOTAL 2018/19 £
Gross Wages & Salaries	48,271	48,815
Employer's National Insurance Costs	1,292	1,256
Employer's Pension Contributions	1,016	798
	<u>50,579</u>	<u>50,870</u>

Average number of employees who were engaged in each of the following activities:

	TOTAL 2019/20	TOTAL 2018/19
Charitable Activities	7	6

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.
(2019- None)

6. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.
(2019- None)

7. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

8. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

9. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

This page does not form part of the statutory financial statements

