

EPSOM DOWNS PLAYGROUP

**ANNUAL REPORT
AND
STATEMENT OF ACCOUNTS**

FOR THE YEAR ENDED 31ST AUGUST 2021

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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EPSOM DOWNS PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1031134								
WORKING NAMES	Langley Vale Preschool								
START OF FINANCIAL YEAR	01 September 2020								
END OF FINANCIAL YEAR	31 August 2021								
TRUSTEES AT 31 AUGUST 2021	<table><tr><td>Kim Purvor</td><td>Chair</td></tr><tr><td>Kelly Newman</td><td>Treasurer</td></tr><tr><td>Rebecca Welham</td><td>Secretary</td></tr><tr><td>Debbie Woods</td><td>Committee Member</td></tr></table>	Kim Purvor	Chair	Kelly Newman	Treasurer	Rebecca Welham	Secretary	Debbie Woods	Committee Member
Kim Purvor	Chair								
Kelly Newman	Treasurer								
Rebecca Welham	Secretary								
Debbie Woods	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

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2021

Managers report

Another busy year, but sadly the amount, of children applying for places have dropped, not sure if this is due to birth rates or the hour's we are able to offer.

Finances

Currently 13 children are on role, 2 starting in January 2022, 6 starting in April 2022. 10 children are receiving 'universal' free 15 hours and 3 are fee paying.

Again, we are low on children, but from April 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 "fee contributions".

Fundraising ideas

Halloween party – proposed date 30th October. Need to confirm the availability of the hall. All members to keep an eye out for when Halloween buckets etc. go on sale at ASDA. Capping tickets at 40. RW to create a poster once date and time are decided to advertise to the village via FB & pre-school parents. Hopefully can use some of the village halls decorations as after their Halloween bingo night. Need to find reasonably priced entertainer.

Online raffle – DW to investigate the option for selling tickets online. Proposed to coincide with the end of Christmas term.

Coffee Morning – Date TBC at Ashted Garden centre. Need to encourage other parents to help with fundraising efforts.

Santa's Grotto – date TBC. Proposed to use the back room. Pre-sell tickets and give children chocolate coin or Santa instead of toys.

Guess the Christmas cake weight – RW to make a cake and sell tickets to parents, friends and family.

EPSOM DOWNS PLAYGROUP
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST AUGUST 2021

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 3/5/23

Signed on their behalf by Trustee K. Purvor

Printed Name: K. PURVOR

EPSOM DOWNS PLAYGROUP

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

Report to the trustees/ members of Epsom Downs Playgroup on the accounts for the year ended 31st August 2021.

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 Act

have not been met; or

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

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



Date: 15th May 2023

**EPSOM DOWNS PLAYGROUP
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST AUGUST 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
RECEIPTS					
Donations & Legacies	3	61,022	-	61,022	52,773
TOTAL RECEIPTS		61,022	-	61,022	52,773
Costs of Charitable Activities	4	54,983	-	54,983	56,250
TOTAL PAYMENTS		54,983	-	54,983	56,250
NET INCOMING/(OUTGOING) RESOURCES		6,039	-	6,039	(3,477)
TRANSFERS BETWEEN FUNDS	5	-	-	-	-
NET MOVEMENT IN FUNDS		6,039	-	6,039	(3,477)
RECONCILIATION OF FUNDS:					
Balances Brought Forward		8,269	-	8,269	11,746
BALANCES CARRIED FORWARD		14,309	-	14,309	8,269

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

The notes form part of these financial statements, found on pages 9 to 13

EPSOM DOWNS PLAYGROUP


STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST AUGUST 2021

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-21 £	Total 31-Aug-20 £
Cash Funds:				
Current Account	14,309	-	14,309	8,269
	14,309	-	14,309	8,269
Net Assets	14,309	-	14,309	8,269
Represented by:				
General Funds	14,309	-	14,309	8,269
Restricted Funds	-	-	-	-
	14,309	-	14,309	8,269
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	720	-	720	690
	720	-	720	690

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:-

9 to 13

Approved by the Trustees on 3/5/23
Signed on their behalf by Trustee 

EPSOM DOWNS PLAYGROUP
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2021

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.

Incoming Resources

All income is included in the accounts when actually received by the Charity.

Voluntary help provided by friends of the charity is not included in a quantified way within the accounts.

Resources Expended

Resources expended are recognised when paid by the Charity.

2. TANGIBLE FIXED ASSETS

The Charity held no fixed assets investments during this or the previous financial period.

EPSOM DOWNS PLAYGROUP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

3. RECEIPTS

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
Charitable Activities					
Fundraising		1,956	-	1,956	-
Gifts & Donations		-	-	-	4,678
Playgroup Fees		6,468	-	6,468	-
SCC Contributions		52,457	-	52,457	48,084
Sundry Income		-	-	-	-
Uniform Sales		142	-	142	12
		61,022	-	61,022	52,773

This page does not form part of the statutory financial statements

EPSOM DOWNS PLAYGROUP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

4. PAYMENTS

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
Costs of Charitable Activities					
Advertising & Publicity		20	-	20	-
Equipment Costs		1,303	-	1,303	1,433
Fees Reimbursed		2,524	-	2,524	-
Gifts		471	-	471	-
Insurance		528	-	528	-
IT costs		405	-	405	-
License & Subscriptions		90	-	90	-
Other		50	-	50	-
Printing, Postage & Stationery		-	-	-	9
Rent & Rates		-	-	-	2,867
Staff Costs (Pension)		1,003	-	1,003	1,016
Staff Costs (Tax & NI)		783	-	783	1,292
Staff Expenses		-	-	-	290
Staff Salaries & Payroll		47,495	-	47,495	48,271
Telephone costs		230	-	230	-
Training Costs		81	-	81	-
Travel & Subsistence		-	-	-	50
Other		-	-	-	318
Governance costs:-					
Independent Examiner Fee		-	-	-	705
		54,983	-	54,983	56,250

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 2021

5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this financial period.

6. STAFF COSTS AND NUMBERS

	TOTAL 2020/21 £	TOTAL 2019/20 £
Gross Wages & Salaries	47,685	48,271
Employer's National Insurance Costs	736	1,292
Less HMRC Employer Allowance	(736)	-
Employer's Pension Contributions	1,003	1,016
	48,688	50,579

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

	TOTAL 2020/21	TOTAL 2019/20
Charitable Activities	7	7

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.
(2020- None)

7. 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.
(2020- None)

8. 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.

9. 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.

10. 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