

# **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST AUGUST 2022**

## **EPSOM DOWNS PLAYGROUP**

**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

<b>CHARITY NUMBER</b>	1031134	
<b>WORKING NAMES</b>	Langley Vale Preschool	
<b>START OF FINANCIAL YEAR</b>	1st September 2021	
<b>END OF FINANCIAL YEAR</b>	31st August 2022	
<b>TRUSTEES AT 31 AUGUST 2022</b>	Kim Purvor Kelly Newman Rebecca Welham Debbie Woods	Chair Treasurer Secretary Committee Member (resigned 9th August 2022)

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  
Postcode

**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 2022**

It has been a busy year, but the numbers of children are not as good as we hoped. We have tried our best to keep our outings low.

KC left us during the summer so we will not be looking to replace her at the moment, as this will help with costs. We wish her well in her new endeavour. We have looked at our advertising and have done more via Facebook, leafleting, and linking more with the new Village Hall Committee with fundraising events including Santas Grotto, Easter and Summer fairs. These events didn't raise much money but helped lift our profile.

We have had a high number of children with SEND this year, MW SENCO has worked above and beyond preparing and implementing ISP's and EHCP'S, working with the children, their families and other professionals to widen the children's opportunities and prepare them for Primary School.

MW has agreed to be acting Deputy Manager moving forward until we are able to replace KC.

JM has agreed to become our Designated Safeguarding Lead (DSL) to replace KC. We have booked JM on the relevant courses she needs to do this. NK will remain as Deputy Designated Safeguarding Lead (DDSL)

We have been able to apply for Government funding for SS to become an apprentice and has now started her NVQ Level 3 course. This has come at no cost to the setting.

#### Finances

Currently 23 children are on role, 2 children are FEET Funded and 3 are fee paying.

Our numbers are better, but we are constantly looking at this as we have a high number of leavers come the summer term. We have looked at "Top up fees" but we are reluctant to do this as this is a good selling point and while our rent is not increasing.

The minimum wage is to continue to increase, so wages will have to go up. 3 Staff will be on Min wage, 3 will be higher due to their experience and specialized roles.

Langley Vale Village Hall Committee have again kindly agreed not to put our rent up for this year, this will remain at £6.50 per hour.

Staff Training has continued this year including a whole staff 6hr first aid course and a 6hr online course. On the course we were given the statistics of using a defibrillator, so we have approached the Village Hall Committee about looking into jointly raising money for one to be fitted outside the hall for all villagers to use.

I would like to take this opportunity to thank the staff for their hard work and continued support over this year.

#### Chairs Report:

Firstly, I would like to apologise to all the staff for the lack of support given to them this year, due to work and home commitments, we as a committee have not been able to be involved as much as we would like. We will continue in our roles for the coming year but will make a greater effort in finding a new committee to take over as our own children have now moved onto school.

**EPSOM DOWNS PLAYGROUP**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

Chairs Report (continued):

We are aware that the bank still have not added NK to the online banking even after visits to the bank with ID and a copy of our meeting stating NK and KC to be added. KC has not been added and will now be taken off as she has left us.

We have been informed due to a change in job, JB our accountant is unable to continue in her role and has stated that ideally this will be the last year she is able to prepare the accounts. Moving forward until a replacement accountant is found due to NK's previous work experience will do the payroll preparation and send to Greengages (Payroll company) and will update the monthly accounts spreadsheets and reconciliation to the bank. JC as has access to the online banking and has agreed to help with payroll bank transfers and any payments that are needed via online banking until NK has access to the online banking. This was agreed by KP, GC, NK & MW.

NK discussed with Heidi Porter (Childminder) to see if she would consider becoming the registered person for pre-school. Sadly, she was unable to do this role as she was looking to slow down. JH has agreed to continue as our Registered Person but must be kept informed if any issues arise.

Thank you to the staff for taking an active role in organising the fundraising events including Halloween party, Santa's Grotto and Children in Need dress up day.

**EPSOM DOWNS PLAYGROUP**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

**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

- 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.....

Signed on their behalf by Trustee .....

Printed Name:

**EPSOM DOWNS PLAYGROUP**  
**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

Report to the trustees/ members of Epsom Downs Playgroup on the accounts for the year ended 31st August 2022.

**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 2011 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 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

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.

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:

**EPSOM DOWNS PLAYGROUP**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021/22 £</b>	<b>Total 2020/21 £</b>
<b>RECEIPTS</b>					
Donations & Legacies	<b>3</b>	49,810	-	49,810	61,022
<b>TOTAL RECEIPTS</b>		<b>49,810</b>	<b>-</b>	<b>49,810</b>	<b>61,022</b>
<b>PAYMENTS</b>					
Costs of Charitable Activities	<b>4</b>	62,941	-	62,941	54,983
<b>TOTAL PAYMENTS</b>		<b>62,941</b>	<b>-</b>	<b>62,941</b>	<b>54,983</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(13,131)</b>	<b>-</b>	<b>(13,131)</b>	<b>6,039</b>
<b>TRANSFERS BETWEEN FUNDS</b>	<b>5</b>	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(13,131)</b>	<b>-</b>	<b>(13,131)</b>	<b>6,039</b>
<b>RECONCILIATION OF FUNDS:</b>					
Balances Brought Forward		14,309	-	14,309	8,269
<b>BALANCES CARRIED FORWARD</b>		<b>1,178</b>	<b>-</b>	<b>1,178</b>	<b>14,309</b>

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

The notes form part of these financial statements, found on pages:- 9 to 12



# EPSOM DOWNS PLAYGROUP

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2022

		Unrestricted Fund £	Restricted Fund £	Total 31-Aug-22 £	Total 31-Aug-21 £
<b>Assets</b>	Notes				
Tangible Assets	<b>2</b>	-	-	-	-
<b>Current Assets</b>					
Debtors & Prepayments	<b>8</b>	-	-	-	-
Cash at bank and in hand	<b>7</b>	1,178	-	1,178	14,309
<b>Total Current Assets</b>		<b>1,178</b>	<b>-</b>	<b>1,178</b>	<b>14,309</b>
<b>Creditors:</b> amounts falling due within one year	<b>8</b>	-	-	-	-
<b>NET CURRENT ASSETS</b>		1,178	-	1,178	14,309
<b>TOTAL ASSETS</b> less current liabilities		<b>1,178</b>	<b>-</b>	<b>1,178</b>	<b>14,309</b>
<b>Creditors:</b> amounts falling due in more one year	<b>10</b>	-	-	-	-
<b>NET ASSETS</b>		<b>1,178</b>	<b>-</b>	<b>1,178</b>	<b>14,309</b>
<b>FUNDS OF THE CHARITY</b>					
General Funds		1,178	-	1,178	14,309
Restricted funds	<b>5</b>	-	-	-	-
<b>TOTAL FUNDS</b>		<b>1,178</b>	<b>-</b>	<b>1,178</b>	<b>14,309</b>
<b>Assets retained for the Charity's own use:</b>					
Equipment at Insurance Value		19,100	-	19,100	19,100
		<b>19,100</b>	<b>-</b>	<b>19,100</b>	<b>19,100</b>
<b>Liabilities</b>					
Independent Examiner's Fee		750	-	750	720
		<b>750</b>	<b>-</b>	<b>750</b>	<b>720</b>

### 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 12 .

Approved by the Trustees on .....

Signed on their behalf by Trustee .....

Printed Name:

**EPSOM DOWNS PLAYGROUP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of preparation:**

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 2022

### 3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2021/22 £	Total 2020/21 £
<b>Donations &amp; Legacies</b>				
Fundraising	-	-	-	1,956
Gifts & Donations	41,854	-	41,854	-
Playgroup Fees	7,642	-	7,642	6,468
SCC Contributions	-	-	-	52,457
Uniform Sales	314	-	314	142
	<b>49,810</b>	<b>-</b>	<b>49,810</b>	<b>61,022</b>

### 4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2021/22 £	Total 2020/21 £
<b>Charitable Activities</b>				
Advertising & Publicity	96	-	96	20
Equipment Costs	2,105	-	2,105	1,303
Fees Reimbursed	1,900	-	1,900	2,524
Food Vouchers	99	-	99	-
Gifts	-	-	-	471
Insurance	592	-	592	528
IT costs	228	-	228	405
License & Subscriptions	-	-	-	90
Other	1,060	-	1,060	50
Printing, Postage & Stationery	75	-	75	-
Rent & Rates	3,510	-	3,510	-
Staff Costs (Pension)	1,094	-	1,094	1,003
Staff Costs (Tax & NI)	1,195	-	1,195	783
Staff Salaries & Payroll	49,694	-	49,694	47,495
Telephone costs	482	-	482	230
	<b>62,941</b>	<b>-</b>	<b>62,941</b>	<b>54,983</b>

# EPSOM DOWNS PLAYGROUP

## NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2022

### 5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this or the previous financial period.

### 6. INVESTMENTS

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

### 7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-22 £	Total 31-Aug-21 £
Current Account	1,178	-	1,178	14,309
	<u>1,178</u>	<u>-</u>	<u>1,178</u>	<u>14,309</u>

### 8. DEBTORS AND PREPAYMENTS

The Charity held no Debtors during this or the previous financial period.

### 9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

The Charity held no Creditors during this or the previous financial period.

### 10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

### 11. STAFF COSTS AND NUMBERS

	TOTAL 2021/22 £	TOTAL 2020/21 £
Gross Wages & Salaries	50,108	47,685
Employer's National Insurance Costs	840	736
Less HMRC Employer Allowance	(840)	(736)
Employer's Pension Contributions	422	-
	<u>50,530</u>	<u>47,685</u>

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

	TOTAL 2021/22	TOTAL 2020/21
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.  
(2021 - None)

## **EPSOM DOWNS PLAYGROUP**

### **NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2022**

#### **12. 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.

(2021 - None)

#### **13. 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.

#### **14. 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.

#### **15. 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.