

RUSPER PLAYGROUP

England & Wales · Charity number 1034099

Details

Status Registered

Legal form Other

Registered 1994-03-02

Register [View on the Charity Commission register](#)

Contact

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Horsham Road
Rusper
West Sussex
RH12 4PR

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Email rusperplaygroup@yahoo.co.uk

Website www.rusperplaygroup.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: PROVIDING PRE-SCHOOL EDUCATION AND CARE FROM AGES 2-4 YEARS OLD

Classification

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

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£79,862	£85,024	-	-
2023-08-31	£79,301	£90,209	-	-
2022-08-31	£95,476	£98,892	-	-
2021-08-31	£87,786	£73,853	-	-
2020-08-31	£68,369	£59,725	-	-

Trustees

Name	Role	Appointed
Alan Sheridan		2024-07-05
Jessica Keyworth		2025-10-28
Michael John Wells		2025-10-28

RUSPER PLAYGROUP

England & Wales - Charity number 1034099

Accounts

RUSPER PLAYGROUP

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

RUSPER PLAYGROUP

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RUSPER PLAYGROUP

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2024

Trustees

Mrs D Jackson (resigned 5 July 2024)
Mrs K Clifford (resigned 5 July 2024)
Mrs L Harcombe (resigned 5 July 2024)
Mr A Sheridan (appointed 5 July 2024)
Mrs JM James (appointed 24 January 2025)
Mrs K O'Carroll (appointed 5 July 2024)

Charity registered number

1034099

Principal office

Rusper Village Hall
Horsham Road
Rusper
West Sussex
RH12 4PR

Independent examiners

Baldwin Scofield Accountancy LLP
Chartered Accountants
3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

RUSPER PLAYGROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 September 2023 to 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

● Policies and objectives

The charity's objects are to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups. There has been no change in the objects and activities during the year.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Strategies for achieving objectives

Rusper Playgroup is a thriving Playgroup that caters for young pre-school children in the Horsham and Crawley area. We offer children the opportunity to learn through play in a stimulating and nurturing small friendly environment. The Playgroup is run by enthusiastic staff with appropriate qualifications. The Playgroup strives to be responsive to the needs of the local community.

We have seen a large increase in the number of children attending who have additional needs, many who have been refused places in other settings, we have supported these children by giving one-to-one support where needed, applying for inclusion/DAF funding, EHCP's and various referrals such as speech and language and CDC, as well as working closely with other schools and agencies to support the wider family.

RUSPER PLAYGROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Objectives and activities (continued)

• Activities undertaken to achieve objectives

The Playgroup prides itself on setting out a full range of activities throughout the year to coincide with key dates, local awareness and introduction to life when older. Main activities undertaken to further Charity's purpose for the public benefit included:

- a Christmas sing-a-long followed by a visit from Father Christmas. Walking to the church for a story with Father Nick where we delivered handmade biscuits for people around the village on our way back to playgroup. Enjoying a homemade Christmas dinner followed by lots of music, dancing and party games.
- A visit from Hondo the bearded dragon with holding and feeding to learn about Hondo.
- The children dressed in their pyjamas for world book day with their favourite bedtime story to share.
- A Mother's Day cream tea, the children invited their Mummy's to playgroup and made some scones to share with them.
- Everyone dressing up in red for Red nose day, we learnt some British sign language and had a lovely Easter egg hunt with the Easter bunny.
- Earth day was celebrated by planting trees with the children and asked them to bring in items that can be recycled and spoke about all the different items we can recycle at home.
- We sold sweetie cones at our May day stall
- We enjoyed a hot dinner of Toad in the hole, mash potatoes and vegetables which the children helped prepare, in preparation for school dinners.
- Lots of Dads and Grandads came along to our Father's day breakfast and the children loved showing them all the toys and what they do each day.
- We had a fantastic Olympic themed sports day held at the playing fields
- We continue to have school visits during June each year to help children with the transition to school.
- Finally, we finish off the year with our leavers play and party where we celebrate all our school leavers.

Achievements and performance

• Main achievements of the Charity

The Playgroup has worked hard to create a small friendly environment for pre-school children. The staff qualifications allow SEN children to attend. The ethos has allowed the numbers of children to stabilise helping meet funding requirements whilst offering a competitive cost to parents compared to other local Playgroups.

Financial review

• Going concern

The Playgroup has experienced inflationary pressure despite maintain capacity. The Government Grant changes have alleviated this to a point in the following year but there is a constant need to maintain equipment and update facilities for the children when funds permit. The community spirit is strong and the parents and grandparents support the events allowing a little fundraising to help with costs. The Playgroup is very grateful to The Rusper Village Hall committee who support the activities and needs of the Playgroup. Without their help the Playgroup would struggle financially.

The Playgroup finances are supported by the parents helping with consumables and sharing fruit, these may seem small but they make a difference.

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

RUSPER PLAYGROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

● Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

● Constitution

Rusper Playgroup is a registered charity, number 1034099, and is constituted under a Trust deed.

● Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the 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 application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, 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 the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 25 April 2025 and signed on their behalf by:

Mr A Sheridan

RUSPER PLAYGROUP

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2024

Independent examiner's report to the Trustees of Rusper Playgroup ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

Signed:



Dated: 25 April 2025

Nicholas M Baldwin

BA(Econ) FCA DChA

Baldwin Scofield Accountancy LLP

Chartered Accountants

RUSPER PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	-	61,641	61,641	59,043
Charitable activities	4	578	17,643	18,221	18,851
Other trading activities	5	-	-	-	1,407
Total income		578	79,284	79,862	79,301
Expenditure on:					
Raising funds	6	-	-	-	336
Charitable activities	7	-	85,024	85,024	89,873
Total expenditure		-	85,024	85,024	90,209
Net movement in funds		578	(5,740)	(5,162)	(10,908)
Reconciliation of funds:					
Total funds brought forward		13,527	24,566	38,093	49,001
Net movement in funds		578	(5,740)	(5,162)	(10,908)
Total funds carried forward		14,105	18,826	32,931	38,093

The Statement of financial activities includes all gains and losses recognised in the year.

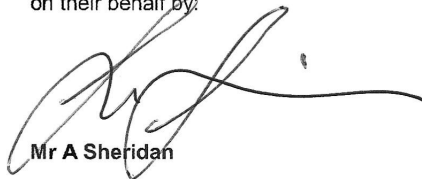
The notes on pages 8 to 20 form part of these financial statements.

RUSPER PLAYGROUP

**BALANCE SHEET
AS AT 31 AUGUST 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	963	1,459
		963	1,459
Current assets			
Debtors	13	861	1,043
Cash at bank and in hand		35,444	40,225
		36,305	41,268
Creditors: amounts falling due within one year	14	(4,337)	(4,634)
Net current assets		31,968	36,634
Total net assets		32,931	38,093
Charity funds			
Restricted funds	16	14,105	13,527
Unrestricted funds	16	18,826	24,566
Total funds		32,931	38,093

The financial statements were approved and authorised for issue by the Trustees on 25 April 2025 and signed on their behalf by:



Mr A Sheridan

The notes on pages 8 to 20 form part of these financial statements.

RUSPER PLAYGROUP

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

1. General information

Rusper Playgroup is a Charitable Trust (number 1034099) registered with the charity commission for England and Wales.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the charity's Trust Deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP or charities not to prepare a Statement of Cash Flows.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Rusper Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities (incorporating income and expenditure account) on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

RUSPER PLAYGROUP

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

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities (incorporating income and expenditure account) over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities (incorporating income and expenditure account) as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	20% Straight line
Office equipment	-	20% Straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities (incorporating income and expenditure account).

RUSPER PLAYGROUP

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

2. Accounting policies (continued)

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities (incorporating income and expenditure account) as a finance cost.

2.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

RUSPER PLAYGROUP

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

2. Accounting policies (continued)

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

RUSPER PLAYGROUP

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

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Government grants	61,641	61,641

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	143	143
Government grants	58,900	58,900
	<u>59,043</u>	<u>59,043</u>

4. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Nursery fees	-	17,593	17,593
Other income	578	50	628
	<u>578</u>	<u>17,643</u>	<u>18,221</u>

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Nursery fees	-	18,468	18,468
Other income	300	83	383
	<u>300</u>	<u>18,551</u>	<u>18,851</u>

RUSPER PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

5. Income from other trading activities

Income from fundraising events

		Total funds 2024 £
Fundraising events		-
		<u><u> </u></u>

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fundraising events	1,407	1,407
	<u><u> </u></u>	<u><u> </u></u>

6. Expenditure on raising funds

Costs of raising voluntary income

		Total funds 2024 £
Advertising		-
		<u><u> </u></u>

RUSPER PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

6. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Advertising	336	336
	336	336

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Direct costs - Charitable activities	85,024	85,024
	85,024	85,024

	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Direct costs - Charitable activities	89,873	89,873
	89,873	89,873

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Direct costs - Charitable activities	83,824	1,200	85,024
	83,824	1,200	85,024

RUSPER PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

8. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Direct costs - Charitable activities	88,753	1,120	89,873

Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	72,436	70,521
Depreciation	496	508
Staff training costs	1,696	5,979
Hall rental	5,171	4,559
Office stationery	155	373
Subsistence	50	10
Internet and bank charges	50	66
Other charitable expenditure	3,483	6,677
Computer and software	287	60
	83,824	88,753

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Independent examination fee	1,200	1,120

RUSPER PLAYGROUP

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

9. Staff costs

	2024 £	2023 £
Wages and salaries	71,611	69,765
Contribution to defined contribution pension schemes	825	756
	72,436	70,521

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
	6	6

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 August 2024, no Trustee expenses have been incurred (2023 - £NIL).

11. Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 September 2023	2,649	123	2,772
At 31 August 2024	2,649	123	2,772

RUSPER PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

12. Tangible fixed assets (continued)

	Fixtures and fittings £	Office equipment £	Total £
Depreciation			
At 1 September 2023	1,223	90	1,313
Charge for the year	471	25	496
At 31 August 2024	1,694	115	1,809
Net book value			
At 31 August 2024	955	8	963
<i>At 31 August 2023</i>	1,426	33	1,459

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	861	1,043
	861	1,043
	861	1,043

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,248	1,530
Accruals and deferred income	3,089	3,104
	4,337	4,634
	4,337	4,634

15. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	35,444	40,225
	35,444	40,225

Financial assets measured at fair value through income and expenditure comprise bank balances.

RUSPER PLAYGROUP

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

16. Statement of funds

Statement of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Unrestricted funds				
General Funds - all funds	24,566	79,284	(85,024)	18,826
Restricted funds				
Restricted Funds - all funds	13,527	578	-	14,105
Total of funds	38,093	79,862	(85,024)	32,931

Statement of funds - prior year

	<i>Balance at 1 September 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2023 £</i>
Unrestricted funds				
General Funds - all funds	35,774	79,001	(90,209)	24,566
Restricted funds				
Restricted Funds - all funds	13,227	300	-	13,527
Total of funds	49,001	79,301	(90,209)	38,093

RUSPER PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

17. Summary of funds

Summary of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
General funds	24,566	79,284	(85,024)	18,826
Restricted funds	13,527	578	-	14,105
	<u>38,093</u>	<u>79,862</u>	<u>(85,024)</u>	<u>32,931</u>

Summary of funds - prior year

	<i>Balance at 1 September 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2023 £</i>
General funds	35,774	79,001	(90,209)	24,566
Restricted funds	13,227	300	-	13,527
	<u>49,001</u>	<u>79,301</u>	<u>(90,209)</u>	<u>38,093</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	963	963
Current assets	14,105	22,200	36,305
Creditors due within one year	-	(4,337)	(4,337)
Total	<u>14,105</u>	<u>18,826</u>	<u>32,931</u>

RUSPER PLAYGROUP

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

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	1,459	1,459
Current assets	13,527	27,741	41,268
Creditors due within one year	-	(4,634)	(4,634)
Total	<u>13,527</u>	<u>24,566</u>	<u>38,093</u>

19. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £825 (2023 - £756).

20. Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

RUSPER PLAYGROUP

England & Wales - Charity number 1034099

Accounts

Charity registration number 1034099

RUSPER PLAYGROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

RUSPER PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs L Harcombe
Mrs K Clifford
Mrs D Jackson

Charity number

1034099

Independent examiner

Nicholas M Baldwin BA(Econ) FCA DChA
Baldwin Scofield Accountancy LLP
3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

RUSPER PLAYGROUP

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Statement of financial activities	4
Balance sheet	5
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RUSPER PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Public benefit

The charity's objects are to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups. There has been no change in the objects and activities during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The Playgroup is continuing to run at full capacity but economic headwinds has impacted fee income and government grant income during the year putting financial pressure on the group. However, demand and support for the services locally is still strong.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was registered on the 02 March 1994 as a charitable trust.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs L Harcombe

Mrs K Clifford

Mrs D Jackson

Recruitment and appointment of trustees

None of the members of the Trustees has any beneficial interest in the charity.

Organisational structure

RUSPER PLAYGROUP

TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2023*

The trustees' report was approved by the Board of Trustees.

Mrs K Clifford
Trustee

28 June 2024

RUSPER PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RUSPER PLAYGROUP

I report to the trustees on my examination of the financial statements of Rusper Playgroup (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Nicholas M Baldwin BA(Econ) FCA DChA
Baldwin Scofield Accountancy LLP

3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

Dated: 28 June 2024

RUSPER PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	59,043	-	59,043	66,925	-	66,925
Charitable activities	4	18,551	300	18,851	26,457	-	26,457
Other trading activities	5	1,407	-	1,407	2,094	-	2,094
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income		79,001	300	79,301	95,476	-	95,476
Expenditure on:							
Raising funds	6	336	-	336	262	-	262
Charitable activities	7	89,873	-	89,873	98,630	-	98,630
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		90,209	-	90,209	98,892	-	98,892
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure) and movement in funds		(11,208)	300	(10,908)	(3,416)	-	(3,416)
Reconciliation of funds:							
Fund balances at 1 September 2022		35,774	13,227	49,001	39,190	13,227	52,417
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 August 2023		24,566	13,527	38,093	35,774	13,227	49,001
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RUSPER PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		1,459		1,967
Current assets					
Debtors	13	1,043		3,696	
Cash at bank and in hand		40,225		46,926	
		<u>41,268</u>		<u>50,622</u>	
Creditors: amounts falling due within one year	14	<u>4,634</u>		<u>3,588</u>	
Net current assets			36,634		47,034
Total assets less current liabilities			<u>38,093</u>		<u>49,001</u>
The funds of the charity					
Restricted income funds	15		13,527		13,227
Unrestricted funds			24,566		35,774
			<u>38,093</u>		<u>49,001</u>

The financial statements were approved by the trustees on 28 June 2024

Mrs K Clifford
Trustee

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Rusper Playgroup is a Charitable Trust registered with the charity commission for England and Wales. The registered office is 5 Carylls Cottages, Faygate Lane, Faygate, Horsham, West Sussex RH12 4SQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% on cost
Computers	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	143	1,156
Government grants	58,900	65,769
	<u>59,043</u>	<u>66,925</u>

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

3 Donations and legacies (Continued)

Grants receivable for core activities

WSCC Funding	58,900	65,650
Milk Welfare Scheme income	-	119
	<u>58,900</u>	<u>65,769</u>

4 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Nursery income						
Nursery Fees	18,468	-	18,468	25,707	-	25,707
Other income	83	300	383	750	-	750
	<u>18,551</u>	<u>300</u>	<u>18,851</u>	<u>26,457</u>	<u>-</u>	<u>26,457</u>

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	1,407	2,094
	<u>1,407</u>	<u>2,094</u>

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Advertising	336	-
Other fundraising costs	-	262
	<u>336</u>	<u>262</u>

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

7 Expenditure on charitable activities

	Nursery expenses 2023 £	Nursery expenses 2022 £
Direct costs		
Staff costs	69,443	70,904
Depreciation and impairment	508	4,626
Staff training costs	5,979	5,941
Recruitment Expenses	-	24
Hall rental	4,559	4,560
Electricity	-	16
Entertainment	-	50
Subsistence	373	136
Office Stationery	10	40
Internet Charges	60	75
Computer & Software	232	283
Other charitable expenditure	7,349	11,175
	<u>88,513</u>	<u>97,830</u>
Share of support and governance costs (see note 8)		
Governance	1,360	800
	<u>89,873</u>	<u>98,630</u>
Analysis by fund		
Unrestricted funds	<u>89,873</u>	<u>98,630</u>

8 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Independent examination fee	-	1,360	1,360	800
	<u>-</u>	<u>1,360</u>	<u>1,360</u>	<u>800</u>
Analysed between				
Charitable activities	-	1,360	1,360	800
	<u>-</u>	<u>1,360</u>	<u>1,360</u>	<u>800</u>

Governance costs includes payments to the independent examiners of £1,360 (2022- £800) for independent examination fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	6	6
	<u>6</u>	<u>6</u>
Employment costs	2023	2022
	£	£
Wages and salaries	68,687	69,565
Social security costs	-	713
Other pension costs	756	626
	<u>69,443</u>	<u>70,904</u>
	<u>69,443</u>	<u>70,904</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 September 2022	2,650	123	2,773
	<u>2,650</u>	<u>123</u>	<u>2,773</u>
At 31 August 2023	2,650	123	2,773
	<u>2,650</u>	<u>123</u>	<u>2,773</u>
Depreciation and impairment			
At 1 September 2022	740	66	806
Depreciation charged in the year	483	25	508
	<u>1,223</u>	<u>91</u>	<u>1,314</u>
At 31 August 2023	1,223	91	1,314
	<u>1,223</u>	<u>91</u>	<u>1,314</u>
Carrying amount			
At 31 August 2023	1,427	32	1,459
	<u>1,427</u>	<u>32</u>	<u>1,459</u>
At 31 August 2022	1,910	57	1,967
	<u>1,910</u>	<u>57</u>	<u>1,967</u>

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	1,043	3,696
	<u>1,043</u>	<u>3,696</u>

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,530	1,410
Accruals and deferred income	3,104	2,178
	<u>4,634</u>	<u>3,588</u>

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2022 £	Incoming resources £	At 31 August 2023 £
	13,227	300	13,527
	<u>13,227</u>	<u>300</u>	<u>13,527</u>
Previous year:			
	At 1 September 2021 £	Incoming resources £	At 31 August 2022 £
	13,227	-	13,227
	<u>13,227</u>	<u>-</u>	<u>13,227</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	35,774	79,001	(90,209)	24,566
	<u>35,774</u>	<u>79,001</u>	<u>(90,209)</u>	<u>24,566</u>
Previous year:				
	At 1 September 2021 £	Incoming resources £	Resources expended £	At 31 August 2022 £
General funds	39,190	95,476	(98,892)	35,774
	<u>39,190</u>	<u>95,476</u>	<u>(98,892)</u>	<u>35,774</u>

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 August 2023 are represented by:			
Tangible assets	1,459	-	1,459
Current assets/(liabilities)	23,107	13,527	36,634
	<u>24,566</u>	<u>13,527</u>	<u>38,093</u>
	<u>24,566</u>	<u>13,527</u>	<u>38,093</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 August 2022 are represented by:			
Tangible assets	1,967	-	1,967
Current assets/(liabilities)	33,807	13,227	47,034
	<u>35,774</u>	<u>13,227</u>	<u>49,001</u>
	<u>35,774</u>	<u>13,227</u>	<u>49,001</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

RUSPER PLAYGROUP

England & Wales - Charity number 1034099

Accounts



Trustees' Annual Report for the period

From 01/09/2021
31/08/2022

Period start date To
Period end date

Charity name: Rusper playgroup

Charity registration number: 1034099

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide a safe, all inclusive environment for children to realise their maximum potential.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Providing a caring, safe environment for the children, parents and carers, to enable them to socialise and build relationships. With lots of play, roleplay and outdoor activities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have been made aware of the guidance issue by the charity commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity has worked hard over the year to help with children with different needs and also reopening fully after the pandemic, also starting again this year with a weekly forest school.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	Fundraising through sports day, charity auction and Christmas fair which has helped raise funds for the playgroup.
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	A loss of £3,416 at year end due to extra expenditure on repairs and maintenance.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	A reserve fund is held for redundancy and any associated costs incurred.
Amount of reserves held	Para 1.22	£13,372
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Free entitlement funding and fees and fundraising throughout the year.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by the committee

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Rusper playgroup
Other name the charity uses	
Registered charity number	1034099

Charity's principal address	Rusper playgroup C/O Rusper village hall Horsham Road RH12 4PX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Louisa Harcombe	Chair	20/05/2022	
2	Danielle Jackson	Secretary	20/05/2022	
3	Karin Clifford	Treasurer	20/05/2022	
4				
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20				

Corporate trustees - names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	K I Clifford	
---------------------	--------------	--

Full name(s)	Karin	Clifford
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Position (eg Secretary, Chair, etc)	Treasurer	
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Date	29/06/2023
-------------	------------

Charity registration number 1034099

RUSPER PLAYGROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

RUSPER PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs L Harcombe Mrs K Clifford Mrs D Jackson	(Appointed 20 May 2022) (Appointed 20 May 2022) (Appointed 20 May 2022)
Charity number	1034099	
Independent examiner	Nicholas M Baldwin BA(Econ) FCA DChA Baldwin Scofield Accountancy LLP 3 Newhouse Business Centre Old Crawley Road Horsham West Sussex RH12 4RU	

RUSPER PLAYGROUP

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Balance sheet	4
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RUSPER PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups. There has been no change in the objects and activities during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was registered on the 02 March 1994 as a charitable trust.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs L Harcombe	(Appointed 20 May 2022)
Mrs K Clifford	(Appointed 20 May 2022)
Mrs D Jackson	(Appointed 20 May 2022)
Mrs A Cherriman	(Resigned 20 May 2022)
Mrs C Bearman	(Resigned 20 May 2022)

None of the members of the Trustees has any beneficial interest in the charity.

The trustees' report was approved by the Board of Trustees.

Mrs K Clifford
Trustee

28 June 2023

RUSPER PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RUSPER PLAYGROUP

I report to the trustees on my examination of the financial statements of Rusper Playgroup (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**Nicholas M Baldwin BA(Econ) FCA DChA
Baldwin Scofield Accountancy LLP**

3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

Dated: 28 June 2023

RUSPER PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
Donations and legacies	3	66,925	-	66,925	57,009	-	57,009
Charitable activities	4	26,457	-	26,457	29,446	-	29,446
Other trading activities	5	2,094	-	2,094	128	-	128
Total income		<u>95,476</u>	<u>-</u>	<u>95,476</u>	<u>86,583</u>	<u>-</u>	<u>86,583</u>
<u>Expenditure on:</u>							
Raising funds	6	262	-	262	75	-	75
Charitable activities	7	98,630	-	98,630	72,048	-	72,048
Total expenditure		<u>98,892</u>	<u>-</u>	<u>98,892</u>	<u>72,123</u>	<u>-</u>	<u>72,123</u>
Net (expenditure)/income for the year/ Net movement in funds		(3,416)	-	(3,416)	14,460	-	14,460
Fund balances at 1 September 2021		<u>39,190</u>	<u>13,227</u>	<u>52,417</u>	<u>24,730</u>	<u>13,227</u>	<u>37,957</u>
Fund balances at 31 August 2022		<u><u>35,774</u></u>	<u><u>13,227</u></u>	<u><u>49,001</u></u>	<u><u>39,190</u></u>	<u><u>13,227</u></u>	<u><u>52,417</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RUSPER PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		1,967		5,462
Current assets					
Debtors	13	3,696		1,117	
Cash at bank and in hand		46,926		46,255	
		<u>50,622</u>		<u>47,372</u>	
Creditors: amounts falling due within one year	14	<u>(3,588)</u>		<u>(417)</u>	
Net current assets			47,034		46,955
Total assets less current liabilities			<u>49,001</u>		<u>52,417</u>
Income funds					
Restricted funds			13,227		13,227
Unrestricted funds			35,774		39,190
			<u>49,001</u>		<u>52,417</u>

The financial statements were approved by the Trustees on 28 June 2023

Mrs K Clifford
Trustee

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

Rusper Playgroup is a Charitable Trust registered with the charity commission for England and Wales. The registered office is 5 Carylls Cottages, Faygate Lane, Faygate, Horsham, West Sussex RH12 4SQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% on cost
Computers	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	1,156	1,530
Government grants	65,769	55,479
	<u>66,925</u>	<u>57,009</u>

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

3 Donations and legacies (Continued)

Grants receivable for core activities

WSSC Funding	65,650	55,469
Milk Welfare Scheme income	119	10
	<u>65,769</u>	<u>55,479</u>

4 Charitable activities

	Nursery School 2022 £	Nursery School 2021 £
Sales within charitable activities	25,707	27,890
Other income	750	1,556
	<u>26,457</u>	<u>29,446</u>

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	2,094	128
	<u>2,094</u>	<u>128</u>

6 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising and publicity		
Other fundraising costs	262	75
	<u>262</u>	<u>75</u>

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

7 Charitable activities

	Nursery School 2022 £	Nursery School 2021 £
Staff costs	70,904	63,107
Depreciation and impairment	4,626	-
Staff training costs	5,941	2,169
Recruitment Expenses	24	-
Hall rental	4,560	3,873
General Rates	-	110
Electricity	16	-
Entertainment	50	-
Subsistence	136	204
Office Stationery	40	40
Internet Charges	75	-
Computer & Software	283	-
Other charitable expenditure	11,175	2,545
	<u>97,830</u>	<u>72,048</u>
Share of governance costs (see note 8)	800	-
	<u>98,630</u>	<u>72,048</u>

8 Support costs

	Support costs £	Governance costs £	2022 £
Independent examination fee	-	800	800
	<u>-</u>	<u>800</u>	<u>800</u>
Analysed between Charitable activities	-	800	800
	<u>-</u>	<u>800</u>	<u>800</u>

Governance costs includes payments to the independent examiners of £800 (2021- £Nil) for independent examination fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	6	6
	<u>6</u>	<u>6</u>
Employment costs	2022	2021
	£	£
Wages and salaries	69,565	62,575
Social security costs	713	-
Other pension costs	626	532
	<u>70,904</u>	<u>63,107</u>
	<u>70,904</u>	<u>63,107</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 September 2021	5,137	325	5,462
Additions	1,132	-	1,132
Disposals	(3,619)	(202)	(3,821)
	<u>2,650</u>	<u>123</u>	<u>2,773</u>
At 31 August 2022	2,650	123	2,773
Depreciation and impairment			
Depreciation charged in the year	740	66	806
	<u>740</u>	<u>66</u>	<u>806</u>
At 31 August 2022	740	66	806
Carrying amount			
At 31 August 2022	<u>1,910</u>	<u>57</u>	<u>1,967</u>
At 31 August 2021	<u>5,137</u>	<u>325</u>	<u>5,462</u>

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

13 Debtors		2022	2021
		£	£
Amounts falling due within one year:			
Trade debtors		3,696	1,117
		<u> </u>	<u> </u>

14 Creditors: amounts falling due within one year		2022	2021
		£	£
Other taxation and social security		1,410	335
Accruals and deferred income		2,178	82
		<u> </u>	<u> </u>
		<u>3,588</u>	<u>417</u>

15 Analysis of net assets between funds						
	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total	
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 August 2022 are represented by:						
Tangible assets	1,967	-	1,967	5,462	-	5,462
Current assets/(liabilities)	47,034	-	47,034	46,955	-	46,955
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>49,001</u>	<u> </u>	<u>49,001</u>	<u>52,417</u>	<u> </u>	<u>52,417</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

RUSPER PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RUSPER PLAYGROUP

I report to the trustees on my examination of the financial statements of Ruser Playgroup (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**Nicholas M Baldwin BA(Econ) FCA DChA
Baldwin Scofield Accountancy LLP**

3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

Dated: 28 June 2023

RUSPER PLAYGROUP

England & Wales - Charity number 1034099

Accounts



Trustees' Annual Report for the period

From **01/09/2021** Period start date To
31/08/2022 Period end date

Charity name: **Rusper playgroup**

Charity registration number: **1034099**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide a safe, all inclusive environment for children to realise their maximum potential.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Providing a caring, safe environment for the children, parents and carers, to enable them to socialise and build relationships. With lots of play, roleplay and outdoor activities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have been made aware of the guidance issue by the charity commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity has worked hard over the year to help with children with different needs and also reopening fully after the pandemic, also starting again this year with a weekly forest school.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	Fundraising through sports day, charity auction and Christmas fair which has helped raise funds for the playgroup.
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	A loss of £3,416 at year end due to extra expenditure on repairs and maintenance.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	A reserve fund is held for redundancy and any associated costs incurred.
Amount of reserves held	Para 1.22	£13,372
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Free entitlement funding and fees and fundraising throughout the year.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by the committee

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Rusper playgroup
Other name the charity uses	
Registered charity number	1034099

Charity's principal address	Rusper playgroup C/O Rusper village hall Horsham Road RH12 4PX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Louisa Harcombe	Chair	20/05/2022	
2	Danielle Jackson	Secretary	20/05/2022	
3	Karin Clifford	Treasurer	20/05/2022	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

K I Clifford	
--------------	--

Full name(s)

Karin	Clifford
-------	----------

Position (eg Secretary, Chair, etc)

Treasurer	
-----------	--

Date

29/06/2023

Charity registration number 1034099

RUSPER PLAYGROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

RUSPER PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs L Harcombe Mrs K Clifford Mrs D Jackson	(Appointed 20 May 2022) (Appointed 20 May 2022) (Appointed 20 May 2022)
-----------------	---	---

Charity number	1034099
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Independent examiner	Nicholas M Baldwin BA(Econ) FCA DChA Baldwin Scofield Accountancy LLP 3 Newhouse Business Centre Old Crawley Road Horsham West Sussex RH12 4RU
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RUSPER PLAYGROUP

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RUSPER PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups. There has been no change in the objects and activities during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was registered on the 02 March 1994 as a charitable trust.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs L Harcombe	(Appointed 20 May 2022)
Mrs K Clifford	(Appointed 20 May 2022)
Mrs D Jackson	(Appointed 20 May 2022)
Mrs A Cherriman	(Resigned 20 May 2022)
Mrs C Bearman	(Resigned 20 May 2022)

None of the members of the Trustees has any beneficial interest in the charity.

The trustees' report was approved by the Board of Trustees.

Mrs K Clifford
Trustee

28 June 2023

RUSPER PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RUSPER PLAYGROUP

I report to the trustees on my examination of the financial statements of Rusper Playgroup (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Nicholas M Baldwin BA(Econ) FCA DChA
Baldwin Scofield Accountancy LLP

3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

Dated: 28 June 2023

RUSPER PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
Donations and legacies	3	66,925	-	66,925	57,009	-	57,009
Charitable activities	4	26,457	-	26,457	29,446	-	29,446
Other trading activities	5	2,094	-	2,094	128	-	128
Total income		95,476	-	95,476	86,583	-	86,583
<u>Expenditure on:</u>							
Raising funds	6	262	-	262	75	-	75
Charitable activities	7	98,630	-	98,630	72,048	-	72,048
Total expenditure		98,892	-	98,892	72,123	-	72,123
Net (expenditure)/income for the year/							
Net movement in funds		(3,416)	-	(3,416)	14,460	-	14,460
Fund balances at 1 September 2021		39,190	13,227	52,417	24,730	13,227	37,957
Fund balances at 31 August 2022		35,774	13,227	49,001	39,190	13,227	52,417

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RUSPER PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		1,967		5,462
Current assets					
Debtors	13	3,696		1,117	
Cash at bank and in hand		46,926		46,255	
		<u>50,622</u>		<u>47,372</u>	
Creditors: amounts falling due within one year	14	<u>(3,588)</u>		<u>(417)</u>	
Net current assets			47,034		46,955
Total assets less current liabilities			<u>49,001</u>		<u>52,417</u>
Income funds					
Restricted funds			13,227		13,227
Unrestricted funds			35,774		39,190
			<u>49,001</u>		<u>52,417</u>

The financial statements were approved by the Trustees on 28 June 2023

Mrs K Clifford
Trustee

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

Rusper Playgroup is a Charitable Trust registered with the charity commission for England and Wales. The registered office is 5 Carylls Cottages, Faygate Lane, Faygate, Horsham, West Sussex RH12 4SQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% on cost
Computers	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	1,156	1,530
Government grants	65,769	55,479
	<u>66,925</u>	<u>57,009</u>

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

3 Donations and legacies (Continued)

Grants receivable for core activities

WSSC Funding	65,650	55,469
Milk Welfare Scheme income	119	10
	<u>65,769</u>	<u>55,479</u>

4 Charitable activities

	Nursery School 2022 £	Nursery School 2021 £
Sales within charitable activities	25,707	27,890
Other income	750	1,556
	<u>26,457</u>	<u>29,446</u>

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	2,094	128
	<u>2,094</u>	<u>128</u>

6 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Fundraising and publicity</u>		
Other fundraising costs	262	75
	<u>262</u>	<u>75</u>

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

7 Charitable activities

	Nursery School 2022 £	Nursery School 2021 £
Staff costs	70,904	63,107
Depreciation and impairment	4,626	-
Staff training costs	5,941	2,169
Recruitment Expenses	24	-
Hall rental	4,560	3,873
General Rates	-	110
Electricity	16	-
Entertainment	50	-
Subsistence	136	204
Office Stationery	40	40
Internet Charges	75	-
Computer & Software	283	-
Other charitable expenditure	11,175	2,545
	<u>97,830</u>	<u>72,048</u>
Share of governance costs (see note 8)	800	-
	<u>98,630</u>	<u>72,048</u>

8 Support costs

	Support costs £	Governance costs £	2022 £
Independent examination fee	-	800	800
	<u>-</u>	<u>800</u>	<u>800</u>
Analysed between Charitable activities	-	800	800
	<u>-</u>	<u>800</u>	<u>800</u>

Governance costs includes payments to the independent examiners of £800 (2021- £Nil) for independent examination fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	6	6
	<u>6</u>	<u>6</u>
Employment costs	2022	2021
	£	£
Wages and salaries	69,565	62,575
Social security costs	713	-
Other pension costs	626	532
	<u>70,904</u>	<u>63,107</u>
	<u>70,904</u>	<u>63,107</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 September 2021	5,137	325	5,462
Additions	1,132	-	1,132
Disposals	(3,619)	(202)	(3,821)
	<u>2,650</u>	<u>123</u>	<u>2,773</u>
At 31 August 2022	2,650	123	2,773
Depreciation and impairment			
Depreciation charged in the year	740	66	806
	<u>740</u>	<u>66</u>	<u>806</u>
At 31 August 2022	740	66	806
Carrying amount			
At 31 August 2022	1,910	57	1,967
	<u>1,910</u>	<u>57</u>	<u>1,967</u>
At 31 August 2021	5,137	325	5,462
	<u>5,137</u>	<u>325</u>	<u>5,462</u>

RUSPER PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

13 Debtors		2022	2021
		£	£
Amounts falling due within one year:			
Trade debtors		3,696	1,117
		<u> </u>	<u> </u>

14 Creditors: amounts falling due within one year		2022	2021
		£	£
Other taxation and social security		1,410	335
Accruals and deferred income		2,178	82
		<u> </u>	<u> </u>
		<u>3,588</u>	<u>417</u>

15 Analysis of net assets between funds						
	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total	
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 August 2022 are represented by:						
Tangible assets	1,967	-	1,967	5,462	-	5,462
Current assets/(liabilities)	47,034	-	47,034	46,955	-	46,955
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>49,001</u>	<u>-</u>	<u>49,001</u>	<u>52,417</u>	<u>-</u>	<u>52,417</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

RUSPER PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RUSPER PLAYGROUP

I report to the trustees on my examination of the financial statements of Ruser Playgroup (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**Nicholas M Baldwin BA(Econ) FCA DChA
Baldwin Scofield Accountancy LLP**

3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

Dated: 28 June 2023

RUSPER PLAYGROUP

England & Wales - Charity number 1034099

Accounts



Trustees' Annual Report for the period

From 01/09/2019

Period start date To 31/08/2020

Period end date

Charity name: RUSPER PLAYGROUP

Charity registration number:1034099

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	TO PROVIDE A SAFE ALL-INCLUSIVE ENVIRONMENT FOR CHILDREN TO REALISE THEIR MAXIMUM POTENTIAL
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	PROVIDING A CARING, SAFE ENVIRONMENT FOR CHILDREN,PARENTS AND CARERS ALIKE TO ENABLE SOCIALISATION AND RELATIONSHIP BUILDING WITHIN THE WIDER COMMUNITY
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	THE TRUSTEES HAVE BEEN MADE FULLY AWARE AND HAVE TAKEN IT INTO ACCOUNT WHEN MAKING A DECISION TO WHICH THE GUIDANCE IS RELEVANT.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	EXTENDING OUR OPENING HOURS FROM 15 TO 30 HOURS PER WEEK .WHICH PRIOR TO OUR ENFORCED CLOSURE DUE TO THE PANDEMIC HAD SEEN OUR INCOME AND SETTING NUMBERS RISE SUBSTANTIALY

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	a profit of £8645 achieved primarily in first 6 months
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	A RESERVE FUND IS HELD FOR REDUNDANCY AND ANY ASSOCIATED COSTS INCURRED
Amount of reserves held	Para 1.22	£13215
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	NONE
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Free entitlement funding and fees
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	TRUST
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTED BY COMMITTEE

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	RUSPER PLAYGROUP
Other name the charity uses	
Registered charity number	1034099
Charity's principal address	RUSPER PLAYGROUP C/O RUSPER VILLAGE HALL HORSHAM ROAD RH12 24PX

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	/
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	KELLY BAKER	Secretary		
2	CHELSIE BEARMAN	Treasurer		
3	AMY CHERRIMAN	Chair		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		


Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	KELLY BAKER	
Position (eg Secretary, Chair, etc)	SECRETARY	
Date	19/05/21	



Receipts and payments accounts

CC16a

For the period from	01/09/2019	To	31/08/2020
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	1,145	-	-	1,145	30
Fees	23,988	-	-	23,988	12,332
Fundraising income	376	-	-	376	600
Interest	5	45	-	50	23
Milk Welfare Scheme	108	-	-	108	173
Uniform	-	-	-	-	-
WSSC Funding	30,936	-	-	30,936	25,234
Other income	11,811	-	-	11,811	-
Sub total (Gross income for AR)	68,369	45	-	68,415	38,392
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	68,369	45	-	68,415	38,392
A3 Payments					
Accountancy	528	-	-	528	359
Activities expenditure	408	-	-	408	240
Advertising	134	-	-	134	-
Cleaning	162	-	-	162	-
Cost of goods sold	-	-	-	-	-
Employers Pension	479	-	-	479	101
Employers NI contributions	-	-	-	-	-
Fundraising expenditure	585	-	-	585	155
Gifts	32	-	-	32	25
Hall rental	2,410	-	-	2,410	2,601
Insurance	674	-	-	674	674
Interest and bank charges	39	-	-	39	61
Membership/subscription fees	526	-	-	526	431
Miscellaneous expenses	74	-	-	74	11
Bad debts	130	-	-	130	-
Printing and stationery	137	-	-	137	263
Refreshments	-	-	-	-	-
Repairs and renewals	-	-	-	-	-
Staff training costs	193	-	-	193	432
Staff uniforms	66	-	-	66	-
Uniforms	-	-	-	-	-
Village shop expenses	194	-	-	194	222
Wages and staff costs	52,683	-	-	52,683	35,175
Website	-	-	-	-	8
Trf to other playgroup	-	-	-	-	-
Sub total	59,454	-	-	59,454	40,757
A4 Asset and investment purchases, (see table)					
Equipment	123	-	-	123	372
Difference in current assets/liabilities	148	-	-	148	243
Sub total	271	-	-	271	615
Total payments	59,725	1	-	59,725	19/05/2021 41,372

Net of receipts/(payments)	8,645	45	-	8,690	- 2,980
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	23,676	13,215	-	36,891	26,656
Cash funds this year end	32,321	13,260	-	45,581	23,676

Section B Statement of assets and liabilities at the end of the period


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash in hand	928	-	-
	Current account	18,168	-	-
	Deposit account	-	13,227	-
	Total cash funds	19,096	13,227	-
	(agree balances with receipts and payments account(s))	Agreement Error	Agreement Error	OK
B2 Other monetary assets	Details	to nearest £	to nearest £	to nearest £
	Trade debtors	2,173	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
B4 Assets retained for the	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Bin	Unrestricted	8.00	-
	Printer	Unrestricted	69.00	-
	Playmats	Unrestricted	73.00	-
	Camera	Unrestricted	86.94	-
	Garage, sandpit, table and benches	Unrestricted	1,971.60	-
	Speakers	Unrestricted	10.70	-
	Sweeper	Unrestricted	29.99	-
	Padlocks for outside	Unrestricted	5.99	-
	Padlocks for outside	Unrestricted	5.99	-
	Padlocks for outside	Unrestricted	19.57	-
	Signage for outside hall	Unrestricted	12.98	-
	Signage for outside hall	Unrestricted	17.98	-
	Childrens play kitchen	Unrestricted	171.85	-
	Childrens chairs inside	Unrestricted	330.00	-
	Outside chalk boards	Unrestricted	67.15	-
	Waterslide	Unrestricted	95.94	-
	Outside sun shade	Unrestricted	54.98	-
	Outside sun shade	Unrestricted	54.98	-
	Printer	Unrestricted	34.99	-
	Protective tablet covers	Unrestricted	27.88	-
	Outside planters and storage	Unrestricted	64.96	-
	2 computer tables	Unrestricted	478.00	-
	Timpsons	Unrestricted	12.00	-
2 drawer desk	Unrestricted	116.32	-	

Outdoor sink	Unrestricted	371.94	-
Printer	Unrestricted	123.00	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
Social security and other taxes	Unrestricted	655	
Accruals	Unrestricted	200	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	KRAKER	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Rusper Playgroup

On accounts for the year
ended

31st August 2020

Charity no
(if any)

1034099

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2020**.

Responsibilities and
basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

M. E. Gingell

Date:

20.5.2021

Name:

Mina Gingell FCA

Relevant professional
qualification(s) or body
(if any):

Chartered Accountant – Institute of Chartered Accountants in England and Wales

Address:

1 Cooks Mead, Rusper, Horsham, West Sussex RH12 4PU

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

