



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## 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	<b>To provide a safe, all inclusive environment for children to realise their maximum potential.</b>
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	<b>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.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees have been made aware of the guidance issue by the charity commission on public benefit.</b>

## 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	<b>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.</b>

### 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	<b>Fundraising through sports day, charity auction and Christmas fair which has helped raise funds for the playgroup.</b>
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	<b>A loss of £3,416 at year end due to extra expenditure on repairs and maintenance.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>A reserve fund is held for redundancy and any associated costs incurred.</b>
Amount of reserves held	Para 1.22	<b>£13,372</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	<b>None</b>
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	<b>Free entitlement funding and fees and fundraising throughout the year.</b>
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	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Trust</b>
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	<b>Elected by the committee</b>

### 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)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## 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



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

# RUSPER PLAYGROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs L Harcombe	(Appointed 20 May 2022)
	Mrs K Clifford	(Appointed 20 May 2022)
	Mrs D Jackson	(Appointed 20 May 2022)
<b>Charity number</b>	1034099	
<b>Independent examiner</b>	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

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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**

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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**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b><u>Income from:</u></b>							
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
<b>Total income</b>		95,476	-	95,476	86,583	-	86,583
<b><u>Expenditure on:</u></b>							
Raising funds	6	262	-	262	75	-	75
Charitable activities	7	98,630	-	98,630	72,048	-	72,048
<b>Total expenditure</b>		98,892	-	98,892	72,123	-	72,123
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(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
<b>Fund balances at 31 August 2022</b>		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 £	£
<b>Fixed assets</b>					
Tangible assets	12		1,967		5,462
<b>Current assets</b>					
Debtors	13	3,696		1,117	
Cash at bank and in hand		46,926		46,255	
		<u>50,622</u>		<u>47,372</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(3,588)</u>		<u>(417)</u>	
Net current assets			47,034		46,955
<b>Total assets less current liabilities</b>			<u>49,001</u>		<u>52,417</u>
<b>Income funds</b>					
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

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### 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

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### 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

WSCC 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

### 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>

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 £
<b>Cost</b>			
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>
<b>At 31 August 2022</b>	<b>2,650</b>	<b>123</b>	<b>2,773</b>
<b>Depreciation and impairment</b>			
Depreciation charged in the year	740	66	806
	<u>740</u>	<u>66</u>	<u>806</u>
<b>At 31 August 2022</b>	<b>740</b>	<b>66</b>	<b>806</b>
<b>Carrying amount</b>			
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

### 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
	3,588	417

### 15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 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
	49,001	-	49,001	52,417	52,417

### 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

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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