
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 £	Total funds 2023 £
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.

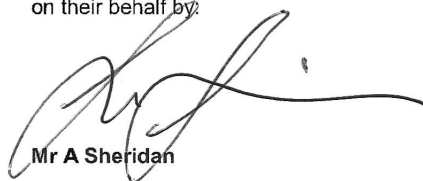
The notes on pages 8 to 20 form part of these financial statements.

RUSPER PLAYGROUP

BALANCE SHEET AS AT 31 AUGUST 2024

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

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
	59,043	59,043

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
	578	17,643	18,221
	<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
	300	18,551	18,851

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

7. Analysis of expenditure on charitable activities

Summary by fund type

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

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

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 £	Total funds 2023 £
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 £	Total funds 2023 £
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
	<u>72,436</u>	<u>70,521</u>

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

	2024 No.	2023 No.
	<u>6</u>	<u>6</u>

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	<u>2,649</u>	<u>123</u>	<u>2,772</u>

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	<u>1,694</u>	<u>115</u>	<u>1,809</u>
Net book value			
At 31 August 2024	<u>955</u>	<u>8</u>	<u>963</u>
At 31 August 2023	<u>1,426</u>	<u>33</u>	<u>1,459</u>

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	861	1,043
	<u>861</u>	<u>1,043</u>

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
	<u>4,337</u>	<u>4,634</u>

15. Financial instruments

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

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

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
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

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
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).