

# KENT PLAY CLUBS

England & Wales · Charity number 1104141

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">04649786</a>
Registered	2004-06-04
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** 3 Raywood Office Complex  
Leacon Lane  
Charing  
Ashford  
Kent  
TN27 0ET

**Phone** 01233713813

**Email** [info@kentplayclubs.org.uk](mailto:info@kentplayclubs.org.uk)

**Website** [www.kentplayclubs.org.uk](http://www.kentplayclubs.org.uk)

## Activities

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**Objects:** THE OBJECTS ARE TO: I) PROMOTE, MAINTAIN, IMPROVE AND ENHANCE THE EDUCATION AND DEVELOPMENT OF CHILDREN AND YOUNG PEOPLE AGED 2-14 YEARS OF AGE BY THE DEVELOPMENT OF NEW, AND THE SUPPORT OF EXISTING, OUT OF SCHOOLS CLUBS AND HOLIDAY SCHEMES. II) ADVANCE THE EDUCATION AND TRAINING OF THE PERSONS INVOLVED IN THE PROVISION OF SUCH CARE, RECREATION AND EDUCATIONAL FACILITIES. III) THE RELIEF OF POVERTY BY PROVISION OF ADVICE, INFORMATION AND SUPPORT TO LONE PARENT FAMILIES AND FAMILIES ON LOW INCOME IN DEPRIVED AND RURAL AREAS.

**Activities:** We are currently increasing capacity to offer support to an increase in voluntary after-school clubs, as schools reach for new targets for 2010.

## Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups

## Geography

- Kent
- Medway

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£116,874	£227,403	-	-
2024-01-31	£113,684	£114,776	-	-
2023-01-31	£105,609	£101,832	-	-
2022-01-31	£104,079	£96,424	-	-
2021-01-31	£84,274	£92,098	-	-

## Trustees

Name	Role	Appointed
Anne Catherine Puttick		2014-03-20
KERIN DONATI		
PAUL DAWSON		2013-07-16

**KENT PLAY CLUBS**

England & Wales - Charity number 1104141

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# Accounts

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**Charity number 1104141**  
**Company number 4649786**

**Kent Play Clubs**

**Trustees' Report and Accounts**

**31 July 2025**

**Kent Play Clubs  
Trustees' Report and Accounts  
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## **Kent Play Clubs**

### **Legal and Administration Details**

**Charity registered number**

1104141

**Company number**

4649786

**Registered address**

4th Floor

Bonhill Street

London

TN27 0ET

**Trustees**

P Dawson

Ms K Donati

Mrs A C Puttick

**Management team**

Trustees as detailed above

Ms T Roper

Ms D Kellers

**Independent Examiner**

Mr Daniel Valentine ACA

Bebbies

Unit 14, Park Barn

Evegate Business Park

Smeeth, Ashford

TN25 6SX

**Bankers**

Barclays Bank plc

9 St George's Street

Canterbury

Kent CT1 2JX

Nationwide Building Society

75 High Street

Ashford

Kent TN24 8SF

## **Kent Play Clubs**

### **Trustees' Report for the 18 months ended 31 July 2025**

The Trustees present their report and accounts for the period ended 31 July 2025.

The Trustees confirm that the Trustees' Report and accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts 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) published on 16 July 2014.

#### **Objectives and activities**

The charitable company's principal activity ceased at 31 August 2024. Up to this point, its principal activity was that of a non-profit making enterprise providing management of after school clubs and playgroups for children.

The objects were to:

1. To promote, maintain, improve and enhance the education and development of children and young people ages 2-14 by the development of new, and the support of existing, out of school childcare clubs and holiday schemes.
2. To advance the education and training of persons involved in the provision of such care, recreation and educational facilities.
3. The relief of poverty by provision of advice, information and support to lone parent families and families on low income in deprived and rural areas.

#### **Public benefit statement**

The trustees confirm that they have referred to the guidance on public benefit issued by the Charity Commission when reviewing the charitable company's aims and objectives and in planning future activities.

#### **Structure, governance and management**

Kent Play Clubs (KPC) was incorporated as a company limited by guarantee and not having share capital on 28 January 2003 and was registered as a charity (no. 1104141) with effect from 4 June 2004. It is established under its Memorandum and Articles of Association as amended by special resolutions dated 9 May 2004 and 28 May 2010.

The trustees are responsible for the general control and management of the administration of the charity. Trustees are appointed at the Annual General Meeting and must consist of a minimum of 3 trustees and shall not be subject to a maximum level. A trustee appointed may be appointed by ordinary resolution. Only trustees retiring by rotation can be appointed at a general meeting.

T Roper and D Kellers attended committee meetings to input but had no right to vote. However both of them made decisions on running the club on a daily basis in line with best practice and situations that arose.

#### **Trustees**

The trustees, (who are also directors for the purposes of company law), who served in the period are shown on page 1.

#### **Public benefit statement**

The trustees confirm that they have referred to the guidance on public benefit issued by the Charity Commission when reviewing the charitable company's aims and objectives and in planning future activities.

## Kent Play Clubs

### Trustees' Report for the 18 months ended 31 July 2025

#### Financial review

Income for the period amounted to £116,874 (Prior year: £113,684). Expenditure was £227,403 (Prior year: £114,776) resulting in a deficit for the period of £110,529. Funds at 31 July 2025 are £13,356 of which none were restricted.

#### Reserves policy and plans for the future

The trustees have agreed to donate the remaining balance of funds to Arts Education Exchange (charity no. 1184494).

#### Pay policy for key management personnel

The trustees consider that they comprised the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees gave their time freely and no trustee received remuneration in the period.

#### Trustees' responsibilities

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


Company and charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts 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 disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Board

  
Mr P H Dawson  
Trustee

August 12th 2025

## Kent Play Clubs

### Statement of Financial Activities

(incorporating an Income and Expenditure Account)

for the 18 months ended 31 July 2025

	Notes	Unrestricted Funds £	P/e 31/07/2025 £	Unrestricted Funds £	Y/e 31/01/2024 £
<b>Income from:</b>					
<b>Donations</b>					
Donations (incl Gift Aid)		-	-	973	973
<b>Charitable activities</b>					
Primary purpose contributions		64,137	64,137	71,025	71,025
Reimbursement of expenses		10,186	10,186	14,548	14,548
Other re-charges		3,140	3,140	1,702	1,702
Other income		34,493	34,493	22,570	22,570
<b>Investments</b>					
Bank interest received		4,918	4,918	2,866	2,866
<b>Total income</b>		<b>116,874</b>	<b>116,874</b>	<b>113,684</b>	<b>113,684</b>
<b>Expenditure on:</b>					
Charitable activities	2	204,368	204,368	114,776	114,776
Charitable donations	3	23,035	23,035	-	-
<b>Total expenditure</b>		<b>227,403</b>	<b>227,403</b>	<b>114,776</b>	<b>114,776</b>
<b>Net movement in funds</b>		<b>(110,529)</b>	<b>(110,529)</b>	<b>(1,092)</b>	<b>(1,092)</b>
<b>Reconciliation of Funds</b>					
Total Funds at 1 February 2024		123,885	123,885	124,977	124,977
<b>Total Funds at 31 July 2025</b>		<b>13,356</b>	<b>13,356</b>	<b>123,885</b>	<b>123,885</b>

The Notes to the Accounts form part of the Financial Statements

## Kent Play Clubs

Company no 4649786

Balance Sheet  
as at 31 July 2025

	Notes	31/07/2025		31/01/2024	
		£	£	£	£
<b>Current assets</b>					
Debtors	5	2,172		2,295	
Cash at bank and in hand		<u>34,219</u>		<u>123,110</u>	
		<b>36,391</b>		<b>125,405</b>	
<b>Creditors: amounts falling due within one year</b>					
	6	<u>(23,035)</u>		<u>(1,520)</u>	
<b>Net current assets</b>			<b>13,356</b>		<b>123,885</b>
<b>Net assets</b>			<u><b>13,356</b></u>		<u><b>123,885</b></u>
<b>Represented by:</b>					
- General unrestricted fund			13,356		48,885
- Designated funds			-		75,000
<b>Total Funds</b>	8		<u><b>13,356</b></u>		<u><b>123,885</b></u>

For the financial period ended 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities;

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

- the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accounts were approved and authorised for issue by the Board of Trustees on 12 August 2025 and signed on its behalf by:

*P. Dawson*

Mr P H Dawson  
Trustee

August 12th 2025

The Notes to the Accounts form part of the Financial Statements

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the 18 months ended 31 July 2025**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared 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) (issued on 16 July 2014), the Charities Act 2011, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has ceased operations and the financial statements have therefore been prepared on a basis other than the going concern basis. This basis includes where applicable writing the charitable company's assets down to net realisable value.

The charity constitutes a public benefit entity as defined by FRS 102.

***Fund accounting***

The Unrestricted Fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are those that the trustees have designated for specific purposes but remain unrestricted funds.

***Income recognition***

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grant income is received from various sources. The grant is usually awarded for a specific period. If any proportion of the grant does not relate to the accounting period in question, the amount is deferred to the period to which it relates.

***Expenditure recognition***

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Expenditure on charitable activities comprises those costs incurred by the charity in delivery of its activities. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

***Debtors and creditors receivable/payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***Tax***

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

***Judgements and key sources of estimation uncertainty***

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the 18 months ended 31 July 2025**

2 Expenditure on charitable activities	P/e 31/07/2025 £	Y/e 31/01/2024 £
Staff costs	174,165	81,963
Other staff costs	848	598
Expenses paid on behalf of other clubs	9,539	14,557
Rent	5,345	5,460
Service charges	1,728	1,608
Light and heat	1,962	1,483
Repairs, maintenance & small equipment	162	196
Printing and stationery	1,367	1,364
Postage	65	570
Telephone	2,739	1,996
Computer and internet costs	2,901	1,178
Insurance	795	483
Accountancy and independent examination	1,560	1,020
Other legal and professional costs	128	48
Sundry expenses	1,064	2
Loss on disposal of assets	-	60
Depreciation	-	2,190
	<u>204,368</u>	<u>114,776</u>
3 Donations payable	P/e 31/07/2025 £	
- Age UK Sheppey (1155211)	3,000	
- Friendly Faces of Kent (1200790)	3,500	
- Funding for All (1150204)	2,000	
- Historic Swale CIO (1177323)	400	
- Mama to Mama (1202438)	3,420	
- Sheppey Matters (1102847)	1,000	
- Slide Away (1136331)	1,215	
- The Princess Project (1155021)	5,000	
- Touchbase Care (1207445)	1,500	
- Wheels of Time (Kent) (1206418)	2,000	
	<u>23,035</u>	
4 Staff costs	P/e 31/07/2025 £	Y/e 31/01/2024 £
Gross salaries	119,159	80,139
Redundancy payments	48,795	-
Employer's pension costs	3,080	1,824
Employer's national insurance	3,131	-
	<u>174,165</u>	<u>81,963</u>

The average number of employees during the period was 4 (2024: 5). No member of staff earned more than £60,000 during the period (2024: none). During the period, no Trustee received any remuneration, benefits in kind or reimbursed expenses (2024: £nil).

The trustees consider that they comprised the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the 18 months ended 31 July 2025**

<b>5 Debtors</b>	<b>31/07/2025</b>	<b>31/01/2024</b>
	£	£
Other debtors and prepayments	<u>2,172</u>	<u>2,295</u>
	<u><u>2,172</u></u>	<u><u>2,295</u></u>
<b>6 Creditors: amounts falling due within one year</b>	<b>31/07/2025</b>	<b>31/01/2024</b>
	£	£
Other creditors	-	500
Accruals	<u>23,035</u>	<u>1,020</u>
	<u><u>23,035</u></u>	<u><u>1,520</u></u>

**7 Company limited by guarantee**

The charitable company has no share capital, being a company limited by guarantee. Every member of the company undertakes to contribute in a winding up a sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

**8 Movement in Funds**

	At 1 Feb 2024	Income	Expenditure	Transfers	At 31 Jul 2025
	£	£	£	£	£
General unrestricted fund	48,885	116,874	(227,403)	75,000	13,356
Designated funds					
- General reserve	<u>75,000</u>	-	-	<u>(75,000)</u>	-
	<u><u>123,885</u></u>	<u><u>116,874</u></u>	<u><u>(227,403)</u></u>	<u><u>-</u></u>	<u><u>13,356</u></u>
	At 1 Feb 2023	Income	Expenditure	Transfers	At 31 Jan 2024
	£	£	£	£	£
General unrestricted fund	49,977	113,684	(114,776)	-	48,885
Designated funds					
- General reserve	<u>75,000</u>	-	-	-	<u>75,000</u>
	<u><u>124,977</u></u>	<u><u>113,684</u></u>	<u><u>(114,776)</u></u>	<u><u>-</u></u>	<u><u>123,885</u></u>

**General reserve**

This fund was to ensure the charity could meet its obligations for 6 months wind down costs and redundancy payments.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the 18 months ended 31 July 2025**

**9 Analysis of net assets between funds**

	General fund £	Designated funds £	2025 Total £
Cash at bank	34,219	-	34,219
Other net current assets	(20,863)	-	(20,863)
	<u>13,356</u>	<u>-</u>	<u>13,356</u>
	General fund £	Designated funds £	2024 Total £
Cash at bank	48,110	75,000	123,110
Other net current assets	775	-	775
	<u>48,885</u>	<u>75,000</u>	<u>123,885</u>

**10 Related party transactions**

The charitable company supported a network of 7 (2024: 7) after school clubs in rural and socially deprived communities surrounding Ashford and Shepway. During the period it received primary purpose contributions for this support totalling £64,137 (2024: £71,025). Kent Play Clubs also received income totalling £10,186, in respect of reimbursement of invoices raised to individual after school clubs relating to costs paid on their behalf and £3,140 in respect of re-charges of postage, photocopies, stationery and travel costs etc. Kent Play Clubs did not make a surplus on these.

**Kent Play Clubs**  
**Independent Examiner's Report to the Trustees**  
**for the 18 months ended 31 July 2025**

I report to the trustees on my examination of the accounts of Kent Play Clubs (the Charitable company) for the period ended 31 July 2025 which are set out on pages 4 to 9.

**Responsibilities and basis of report**

As the charity trustees of the Charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 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 giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charitable company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



**Daniel Valentine ACA**  
Begbies  
Unit 14, Park Barn  
Evegate Business Park  
Smeeth, Ashford  
Ashford, Kent  
TN25 6SX  
13 August 2025

**KENT PLAY CLUBS**

England & Wales - Charity number 1104141

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# Accounts

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**Charity number 1104141**  
**Company number 4649786**

**Kent Play Clubs**  
**Trustees' Report and Accounts**  
**31 January 2024**

**Kent Play Clubs  
Trustees' Report and Accounts  
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## **Kent Play Clubs**

### **Legal and Administration Details**

**Charity registered number**

1104141

**Company number**

4649786

**Registered address**

3 Raywood Office Complex

Leacon Lane

Charing

Ashford

Kent TN27 0ET

**Trustees**

P Dawson

Ms K Donati

S Ive (resigned 18 October 2023)

Mrs A C Puttick

**Management team**

Trustees as detailed above

Ms T Roper

Ms D Kellers

**Independent Examiner**

Mr Daniel Valentine ACA

Begbies

Unit 14, Park Barn

Evegate Business Park

Smeeth, Ashford

TN25 6SX

**Bankers**

Barclays Bank plc

9 St George's Street

Canterbury

Kent CT1 2JX

Nationwide Building Society

75 High Street

Ashford

Kent TN24 8SF

## **Kent Play Clubs**

### **Trustees' Report for the year ended 31 January 2024**

The Trustees present their report and accounts for the year ended 31 January 2024.

The Trustees confirm that the Annual Report and accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts 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) published on 16 July 2014.

#### **Objectives and activities**

The charitable company's principal activity during the year continued to be that of a non-profit making enterprise providing management of after school clubs and playgroups for children.

The objects are to:

1. To promote, maintain, improve and enhance the education and development of children and young people ages 2-14 by the development of new, and the support of existing, out of school childcare clubs and holiday schemes.
2. To advance the education and training of persons involved in the provision of such care, recreation and educational facilities.
3. The relief of poverty by provision of advice, information and support to lone parent families and families on low income in deprived and rural areas.

#### **Public benefit statement**

The trustees confirm that they have referred to the guidance on public benefit issued by the Charity Commission when reviewing the charitable company's aims and objectives and in planning future activities.

#### **Structure, governance and management**

Kent Play Clubs (KPC) was incorporated as a company limited by guarantee and not having share capital on 28 January 2003 and was registered as a charity (no. 1104141) with effect from 4 June 2004. It is established under its Memorandum and Articles of Association as amended by special resolutions dated 9 May 2004 and 28 May 2010.

The trustees are responsible for the general control and management of the administration of the charity. Trustees are appointed at the Annual General Meeting and must consist of a minimum of 3 trustees and shall not be subject to a maximum level. A trustee appointed may be appointed by ordinary resolution. Only trustees retiring by rotation can be appointed at a general meeting.

In accordance with the charitable company's articles of association, P Dawson retires by rotation and, being eligible, offers himself for re-election.

T Roper and D Kellers attend committee meetings to input but have no right to vote. However both of them make decisions on running the club on a daily basis in line with best practice and situations that arise.

#### **Trustees**

The trustees, (who are also directors for the purposes of company law), who served in the year are shown on page 1.

#### **Achievements and performance**

The charitable company has continued to focus on service delivery and embedding its services within local and particularly rural communities, with emphasis on supporting the sustainability of after school clubs located in hard to reach communities.

## Kent Play Clubs

### Trustees' Report for the year ended 31 January 2024

The trustees/directors of Kent Play Clubs would like to take this opportunity to thank all the staff and volunteers for their contribution to the success of Kent Play Clubs and the support that they provide to ensure the sustainability and success of the After School Clubs that KPC supports.

#### Public benefit statement

The trustees confirm that they have referred to the guidance on public benefit issued by the Charity Commission when reviewing the charitable company's aims and objectives and in planning future activities.

#### Financial review

Income for the year amounted to £113,684 (2023: £105,609). Expenditure was £114,776 (2023: £101,832) resulting in a deficit for the year of £1,092. Funds at 31 January 2024 are £123,885 (2023: £124,977), of which none were restricted.

#### Risk management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable the charity to lessen or mitigate those risks. The main risks that effect the charity are as follows:

The biggest threat to the charitable company's sustainability is the closure of clubs and difficulty in opening new clubs with the biggest burdens to bear being:

##### *The impact of the Living Wage on After School Clubs*

We have consulted with all clubs advising them of what we think their fees should increase to in order to keep them sustainable

##### *The reduction in government funding but at the same time increases in legislative demand to have qualified staff running after school clubs*

We have tried to aid and encourage staff to apply for whatever finance (like student loans) there is available to pay for any training they need.

##### *The absence of key personnel from the office at KPC*

It would be hard to replace the childcare and KPC knowledge of a couple of members of staff by just employing someone new to cover the job of the manager or recruitment officer. The trustees have done their best to retain staff by a holistic approach to management, as it is not only about salaries, though these are reviewed regularly.

#### Reserves policy and plans for the future

As detailed in Note 11 on page 12, the trustees have decided to cease operations at 31 August 2024. The trustees will consult with the Charity Commission regarding the use of any residual funds.

#### Pay policy for key management personnel

The trustees consider that they comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give their time freely and no trustee received remuneration in the year. Employee pay is reviewed on an annual basis.

## **Kent Play Clubs**

### **Trustees' Report for the year ended 31 January 2024**

#### **Trustees' responsibilities**

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

Company and charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts 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 disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Board

**Mr P H Dawson**  
Trustee  
12 June 2024

## Kent Play Clubs

### Statement of Financial Activities

(incorporating an Income and Expenditure Account)

for the year ended 31 January 2024

	Notes	Unrestricted Funds £	Total 2024 £	Unrestricted Funds £	Total 2023 £
<b>Income from:</b>					
<b>Donations</b>					
Donations (incl Gift Aid)		973	973	2,000	2,000
<b>Charitable activities</b>					
Primary purpose contributions		71,025	71,025	69,692	69,692
Reimbursement of expenses		14,548	14,548	14,539	14,539
Other re-charges		1,702	1,702	1,315	1,315
Other income		22,570	22,570	16,994	16,994
<b>Investments</b>					
Bank interest received		2,866	2,866	1,069	1,069
<b>Total income</b>		<b>113,684</b>	<b>113,684</b>	<b>105,609</b>	<b>105,609</b>
<b>Expenditure on:</b>					
Charitable activities	2	114,776	114,776	101,832	101,832
<b>Total expenditure</b>		<b>114,776</b>	<b>114,776</b>	<b>101,832</b>	<b>101,832</b>
<b>Net movement in funds</b>		<b>(1,092)</b>	<b>(1,092)</b>	<b>3,777</b>	<b>3,777</b>
<b>Reconciliation of Funds</b>					
Total Funds at 1 February 2023		124,977	124,977	121,200	121,200
<b>Total Funds at 31 January 2024</b>		<b>123,885</b>	<b>123,885</b>	<b>124,977</b>	<b>124,977</b>

The Notes to the Accounts form part of the Financial Statements

**Kent Play Clubs****Company no 4649786****Balance Sheet  
as at 31 January 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		-		1,866
<b>Current assets</b>					
Debtors	5	2,295		7,599	
Cash at bank and in hand		<u>123,110</u>		<u>117,941</u>	
		<b>125,405</b>		<b>125,540</b>	
<b>Creditors: amounts falling due within one year</b>					
	6	<b>(1,520)</b>		<b>(2,429)</b>	
<b>Net current assets</b>			<u><b>123,885</b></u>		<u>123,111</u>
<b>Net assets</b>			<u><u><b>123,885</b></u></u>		<u><u>124,977</u></u>
<b>Represented by:</b>					
- General unrestricted fund			<b>48,885</b>		49,977
- Designated funds			<b>75,000</b>		75,000
<b>Total Funds</b>	8		<u><u><b>123,885</b></u></u>		<u><u>124,977</u></u>

For the financial year ended 31 January 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities;

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

- the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accounts were approved and authorised for issue by the Board of Trustees on 12 June 2024 and signed on its behalf by:

**Mr P H Dawson**  
**Trustee**

The Notes to the Accounts form part of the Financial Statements

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared 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) (issued on 16 July 2014), the Charities Act 2011, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity constitutes a public benefit entity as defined by FRS 102.

***Fund accounting***

The Unrestricted Fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are those that the trustees have designated for specific purposes but remain unrestricted funds.

***Income recognition***

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grant income is received from various sources. The grant is usually awarded for a specific period. If any proportion of the grant does not relate to the accounting period in question, the amount is deferred to the period to which it relates.

***Expenditure recognition***

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Expenditure on charitable activities comprises those costs incurred by the charity in delivery of its activities. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

***Tangible fixed assets and depreciation***

Tangible fixed assets are stated at cost less depreciation. Only assets costing more than £100 are capitalised.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives. A full year's depreciation is charged in the year of acquisition.

Fixtures & fittings	25% reducing balance
Office equipment	25% reducing balance

***Debtors and creditors receivable/payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***Tax***

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2024**

***Going concern***

As explained in note 11 to the financial statements, the charitable company will cease operations on 31 August 2024 and the financial statements have been prepared on a basis other than the going concern basis. This basis includes, where applicable, writing the charitable company's assets down to net realisable value. No provision has been made for the future costs of terminating the charity unless such costs were committed at the reporting date.

***Judgements and key sources of estimation uncertainty***

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

**2 Expenditure on charitable activities**

	2024	2023
	£	£
Staff costs	<b>81,963</b>	69,761
Other staff costs	<b>598</b>	617
Expenses paid on behalf of other clubs	<b>14,557</b>	14,538
Rent	<b>5,460</b>	5,415
Service charges	<b>1,608</b>	1,616
Light and heat	<b>1,483</b>	1,552
Repairs, maintenance & small equipment	<b>196</b>	190
Printing and stationery	<b>1,364</b>	1,898
Postage	<b>570</b>	423
Telephone	<b>1,996</b>	1,695
Computer and internet costs	<b>1,178</b>	1,910
Insurance	<b>483</b>	416
Accountancy and independent examination	<b>1,020</b>	1,020
Other legal and professional costs	<b>48</b>	48
Sundry expenses	<b>2</b>	(1)
Loss on disposal of assets	<b>60</b>	112
Depreciation	<b>2,190</b>	622
	<b><u>114,776</u></b>	<b><u>101,832</u></b>

**3 Staff costs**

	2024	2023
	£	£
Gross salaries	<b>80,139</b>	68,181
Employer's pension costs	<b>1,824</b>	1,580
	<b><u>81,963</u></b>	<b><u>69,761</u></b>

The average number of employees during the year was 5 (2023: 5).

No member of staff earned more than £60,000 during the year (2023: none)

During the year, no Trustee received any remuneration, benefits in kind or reimbursed expenses (2023: £nil).

The trustees consider that they comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2024**

**4 Tangible fixed assets**

	<b>Office equipment £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 February 2023	3,557	1,269	4,826
Additions	383	-	383
Disposals	(188)	-	(188)
<b>At 31 January 2024</b>	<b><u>3,752</u></b>	<b><u>1,269</u></b>	<b><u>5,021</u></b>
<b>Depreciation</b>			
At 1 February 2023	1,872	1,088	2,960
Charge for the year	2,009	181	2,190
On disposals	(129)	-	(129)
<b>At 31 January 2024</b>	<b><u>3,752</u></b>	<b><u>1,269</u></b>	<b><u>5,021</u></b>
<b>Net book value</b>			
<b>At 31 January 2024</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
At 31 January 2023	<u>1,685</u>	<u>181</u>	<u>1,866</u>

**5 Debtors**

	<b>2024 £</b>	<b>2023 £</b>
Debtors	-	5,359
Other debtors and prepayments	<u>2,295</u>	<u>2,240</u>
	<b><u>2,295</u></b>	<b><u>7,599</u></b>

**6 Creditors: amounts falling due within one year**

	<b>2024 £</b>	<b>2023 £</b>
Due to suppliers	-	70
PAYE & NI	-	462
Other creditors	<b>500</b>	398
Accruals	<u>1,020</u>	<u>1,499</u>
	<b><u>1,520</u></b>	<b><u>2,429</u></b>

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2024**

**7 Company limited by guarantee**

The charitable company has no share capital, being a company limited by guarantee. Every member of the company undertakes to contribute in a winding up a sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

**8 Movement in Funds**

	At 1 Feb 2023 £	Income £	Expenditure £	Transfers £	At 31 Jan 2024 £
General unrestricted fund	49,977	113,684	(114,776)	-	48,885
Designated funds					
- General reserve	<u>75,000</u>	-	-	-	<u>75,000</u>
	<u>124,977</u>	<u>113,684</u>	<u>(114,776)</u>	<u>-</u>	<u>123,885</u>

	At 1 Feb 2022 £	Income £	Expenditure £	Transfers	At 31 Jan 2023 £
General unrestricted fund	46,200	105,609	(101,832)		49,977
Designated funds					
- General reserve	<u>75,000</u>	-	-	-	<u>75,000</u>
	<u>121,200</u>	<u>105,609</u>	<u>(101,832)</u>	<u>-</u>	<u>124,977</u>

**General reserve**

This fund is to ensure the charity could meet its obligations for 6 months wind down costs and redundancy payments.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2024**

**9 Analysis of net assets between funds**

	<b>General fund £</b>	<b>Designated funds £</b>	<b>2024 Total £</b>
Tangible fixed assets	-	-	-
Cash at bank	48,110	75,000	123,110
Other net current assets	775	-	775
	<u>48,885</u>	<u>75,000</u>	<u>123,885</u>
	General fund £	Designated funds £	2023 Total £
Tangible fixed assets	1,866	-	1,866
Cash at bank	42,941	75,000	117,941
Other net current assets	5,170	-	5,170
	<u>49,977</u>	<u>75,000</u>	<u>124,977</u>

**10 Related party transactions**

The charitable company currently supports a network of 7 (2023: 8) after school clubs in rural and socially deprived communities surrounding Ashford and Shepway. During the year it received primary purpose contributions for this support totalling £71,025 (2023: £69,692). Kent Play Clubs also received income totalling £14,548, in respect of reimbursement of invoices raised to individual after school clubs relating to costs paid on their behalf and £1,702 in respect of re-charges of postage, photocopies, stationery and travel costs etc. Kent Play Clubs does not make a surplus on these.

**11 Closure of Kent Play Clubs**

Following extensive discussions regarding the longer-term sustainability of Kent Play Clubs, the trustees have resolved to cease operations at 31 August 2024. The Charity Commission will be consulted regarding the use of any residual funds.

**Kent Play Clubs**  
**Independent Examiner's Report to the Trustees**  
**for the year ended 31 January 2024**

I report to the trustees on my examination of the accounts of Kent Play Clubs (the Charitable company) for the year ended 31 January 2024 which are set out on pages 5 to 11.

**Responsibilities and basis of report**

As the charity trustees of the Charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 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 giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charitable company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

**Daniel Valentine ACA**

Begbies  
Unit 14, Park Barn  
Evegate Business Park  
Smeeth, Ashford  
Ashford, Kent  
TN25 6SX

**KENT PLAY CLUBS**

England & Wales - Charity number 1104141

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# Accounts

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**Charity number 1104141**  
**Company number 4649786**

**Kent Play Clubs**  
**Trustees' Report and Accounts**  
**31 January 2023**

**Kent Play Clubs  
Trustees' Report and Accounts  
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**Kent Play Clubs****Legal and Administration Details****Charity registered number**

1104141

**Company number**

4649786

**Registered address**

3 Raywood Office Complex

Leacon Lane

Charing

Ashford

Kent TN27 0ET

**Trustees**

P Dawson

Ms K Donati

S Ive

Mrs A C Puttick

**Management team**

Trustees as detailed above

Ms T Roper

Ms D Kellers

**Independent Examiner**

Mr Daniel Valentine ACA

Begbies

Unit 14, Park Barn

Evegate Business Park

Smeeth, Ashford

TN25 6SX

**Bankers**

Barclays Bank plc

9 St George's Street

Canterbury

Kent CT1 2JX

Nationwide Building Society

75 High Street

Ashford

Kent TN24 8SF

## **Kent Play Clubs**

### **Trustees' Report for the year ended 31 January 2023**

The Trustees present their report and accounts for the year ended 31 January 2023.

The Trustees confirm that the Annual Report and accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts 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) published on 16 July 2014.

#### **Objectives and activities**

The charitable company's principal activity during the year continued to be that of a non-profit making enterprise providing management of after school clubs and playgroups for children.

The objects are to:

1. To promote, maintain, improve and enhance the education and development of children and young people ages 2-14 by the development of new, and the support of existing, out of school childcare clubs and holiday schemes.
2. To advance the education and training of persons involved in the provision of such care, recreation and educational facilities.
3. The relief of poverty by provision of advice, information and support to lone parent families and families on low income in deprived and rural areas.

#### **Public benefit statement**

The trustees confirm that they have referred to the guidance on public benefit issued by the Charity Commission when reviewing the charitable company's aims and objectives and in planning future activities.

#### **Structure, governance and management**

Kent Play Clubs (KPC) was incorporated as a company limited by guarantee and not having share capital on 28 January 2003 and was registered as a charity (no. 1104141) with effect from 4 June 2004. It is established under its Memorandum and Articles of Association as amended by special resolutions dated 9 May 2004 and 28 May 2010.

The trustees are responsible for the general control and management of the administration of the charity. Trustees are appointed at the Annual General Meeting and must consist of a minimum of 3 trustees and shall not be subject to a maximum level. A trustee appointed may be appointed by ordinary resolution. Only trustees retiring by rotation can be appointed at a general meeting.

In accordance with the charitable company's articles of association, P Dawson retires by rotation and, being eligible, offers himself for re-election.

T Roper and D Kellers attend committee meetings to input but have no right to vote. However both of them make decisions on running the club on a daily basis in line with best practice and situations that arise.

#### **Trustees**

The trustees, (who are also directors for the purposes of company law), who served in the year are shown on page 1.

## **Kent Play Clubs**

### **Trustees' Report for the year ended 31 January 2023**

#### **Achievements and performance**

The charitable company has continued to focus on service delivery and embedding its services within local and particularly rural communities, with emphasis on supporting the sustainability of after school clubs located in hard to reach communities.

Improving quality of play opportunities available in hard to reach areas of Kent remains a priority as does staff development. During the pandemic, in-person training had to be put on hold, and so in 2022/23, a lot of time was spent catching up on mandatory training and bringing staff up to speed on new ideas and practices. Staffing continues to be a challenge but we are always seeking more routes to find the right calibre of staff.

The charitable company had a successful year service-wise. During 2022/23:

Ongoing support was provided to the communities and staff of eight After School Clubs helping them to continue and rebuild following a world wide pandemic which particularly affected children, not only physically but also the affects of lockdowns on such young people today and into the future.

Support was provided to clubs with funding applications. Successes (totalling £5,691) included:

Kent County Council grant for South Willesborough for covid recovery.

Kent County Council grant for South Willesborough for funded places at the after school club to help children who are struggling to reconnect following the pandemic.

South Willesborough Parish Council for South Willesborough to help with the increased costs now being encountered.

The trustees/directors of Kent Play Clubs would like to take this opportunity to thank all the staff and volunteers for their contribution to the success of Kent Play Clubs and the support that they provide to ensure the sustainability and success of the After School Clubs that KPC supports.

#### **Public benefit statement**

The trustees confirm that they have referred to the guidance on public benefit issued by the Charity Commission when reviewing the charitable company's aims and objectives and in planning future activities.

#### **Financial review**

Income for the year amounted to £105,609 (2022: £104,079). Expenditure was £101,832 (2022: £96,424) resulting in a surplus for the year of £3,777. Funds at 31 January 2023 remain healthy at £124,977 (2021: £121,200), of which none were restricted.

#### **Risk management**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable the charity to lessen or mitigate those risks. The main risks that effect the charity are as follows:

The biggest threat to the charitable company's sustainability is the closure of clubs and difficulty in opening new clubs with the biggest burdens to bear being:

## **Kent Play Clubs**

### **Trustees' Report for the year ended 31 January 2023**

#### *The impact of the Living Wage on After School Clubs*

We have consulted with all clubs advising them of what we think their fees should increase to in order to keep them sustainable

#### *The reduction in government funding but at the same time increases in legislative demand to have qualified staff running after school clubs*

We have tried to aid and encourage staff to apply for whatever finance (like student loans) there is available to pay for any training they need.

#### *The absence of key personnel from the office at KPC*

It would be hard to replace the childcare and KPC knowledge of a couple of members of staff by just employing someone new to cover the job of the manager or recruitment officer. The trustees have done their best to retain staff by a holistic approach to management, as it is not only about salaries, though these are reviewed regularly.

### **Reserves policy**

Kent Play Clubs exists on self-sustaining income from the Primary Purpose Contributions that are received from the after school clubs that it supports. KPC has a three year commitment to newly formed clubs that it supports and a notice period of 3 months in the event of services being withdrawn (see Service Level Agreement). The intention of the KPC reserves is to fund:

- working capital
- shortfalls in income when income does not reach expected levels

The trustees have agreed that a designated General Reserve of £75,000 shall be maintained to ensure the charity could meet its obligations for 6 months wind down costs and redundancy payments. This reserves policy will be reviewed annually by the trustees.

### **Plans for the future**

To strengthen and grow the clubs we already have.

To seek opportunities to open or take over the running of more after school clubs.

To continue to try and generate more income to cover all our costs.

### **Pay policy for key management personnel**

The trustees consider that they comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give their time freely and no trustee received remuneration in the year. Employee pay is reviewed on an annual basis.

### **Trustees' responsibilities**

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

Company and charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## **Kent Play Clubs**

### **Trustees' Report for the year ended 31 January 2023**

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Board

**Mr P H Dawson**  
**Trustee**  
**29 March 2023**

**Kent Play Clubs**

**Statement of Financial Activities**  
 (incorporating an Income and Expenditure Account)  
**for the year ended 31 January 2023**

	Notes	Unrestricted Funds £	Total 2023 £	Unrestricted Funds £	Total 2022 £
<b>Income from:</b>					
<b>Donations</b>					
Donations		2,000	2,000	-	-
<b>Charitable activities</b>					
Primary purpose contributions		69,692	69,692	69,647	69,647
Reimbursement of expenses		14,539	14,539	11,034	11,034
Other re-charges		1,315	1,315	763	763
Coronavirus Job Retention Scheme grants		-	-	22,316	22,316
Other income		16,994	16,994	127	127
<b>Investments</b>					
Bank interest received		1,069	1,069	192	192
<b>Total income</b>		<b>105,609</b>	<b>105,609</b>	104,079	104,079
<b>Expenditure on:</b>					
Charitable activities	2	101,832	101,832	96,424	96,424
<b>Total expenditure</b>		<b>101,832</b>	<b>101,832</b>	96,424	96,424
<b>Net movement in funds</b>		<b>3,777</b>	<b>3,777</b>	7,655	7,655
<b>Reconciliation of Funds</b>					
Total Funds at 1 February 2022		121,200	121,200	113,545	113,545
<b>Total Funds at 31 January 2023</b>		<b>124,977</b>	<b>124,977</b>	121,200	121,200

The Notes to the Accounts form part of the Financial Statements

**Kent Play Clubs****Company no 4649786****Balance Sheet  
as at 31 January 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		1,866		2,600
<b>Current assets</b>					
Debtors	5	7,599		3,547	
Cash at bank and in hand		117,941		116,397	
		<u>125,540</u>		<u>119,944</u>	
<b>Creditors: amounts falling due within one year</b>	6	(2,429)		(1,344)	
<b>Net current assets</b>			<u>123,111</u>	<u>118,600</u>	
<b>Net assets</b>			<u><u>124,977</u></u>	<u><u>121,200</u></u>	
<b>Represented by:</b>					
- General unrestricted fund			49,977	46,200	
- Designated funds			75,000	75,000	
<b>Total Funds</b>	8		<u><u>124,977</u></u>	<u><u>121,200</u></u>	

For the financial year ended 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities;

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accounts were approved and authorised for issue by the Board of Trustees on 29 March 2023 and signed on its behalf by:

**Mr P H Dawson**  
Trustee

The Notes to the Accounts form part of the Financial Statements

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared 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) (issued on 16 July 2014), the Charities Act 2011, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

The charity constitutes a public benefit entity as defined by FRS 102.

***Fund accounting***

The Unrestricted Fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are those that the trustees have designated for specific purposes but remain unrestricted funds.

***Income recognition***

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grant income is received from various sources. The grant is usually awarded for a specific period. If any proportion of the grant does not relate to the accounting period in question, the amount is deferred to the period to which it relates.

***Expenditure recognition***

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Expenditure on charitable activities comprises those costs incurred by the charity in delivery of its activities. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

***Tangible fixed assets and depreciation***

Tangible fixed assets are stated at cost less depreciation. Only assets costing more than £100 are capitalised.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives. A full year's depreciation is charged in the year of acquisition.

Fixtures & fittings	25% reducing balance
Office equipment	25% reducing balance

***Debtors and creditors receivable/payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***Tax***

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2023**

***Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

***Judgements and key sources of estimation uncertainty***

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

**2 Expenditure on charitable activities**

	2023	2022
	£	£
Staff costs	69,761	69,898
Other staff costs	617	169
Expenses paid on behalf of other clubs	14,538	11,034
Rent	5,415	4,596
Service charges	1,616	1,597
Light and heat	1,552	969
Repairs, maintenance & small equipment	190	190
Printing and stationery	1,898	1,108
Postage	423	330
Telephone	1,695	2,046
Computer and internet costs	1,910	1,894
Insurance	416	358
Accountancy and independent examination	1,020	990
Sundry expenses	(1)	116
Loss on disposal of assets	112	261
Depreciation	622	868
	<u>101,832</u>	<u>96,424</u>

**3 Staff costs**

	2023	2022
	£	£
Gross salaries	68,181	68,392
Employer's pension costs	1,580	1,506
Employer's national insurance	-	-
	<u>69,761</u>	<u>69,898</u>

The average number of employees during the year was 5 (2022: 5).

No member of staff earned more than £60,000 during the year (2022: none)

During the year, no Trustee received any remuneration, benefits in kind or reimbursed expenses (2022: £nil).

The trustees consider that they comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2023**

**4 Tangible fixed assets**

	Office equipment £	Fixtures & fittings £	Total £
<b>Cost</b>			
At 1 February 2022	4,401	1,269	5,670
Additions	-	-	-
Disposals	(844)	-	(844)
<b>At 31 January 2023</b>	<b>3,557</b>	<b>1,269</b>	<b>4,826</b>
<b>Depreciation</b>			
At 1 February 2022	2,042	1,028	3,070
Charge for the year	562	60	622
On disposals	(732)	-	(732)
<b>At 31 January 2023</b>	<b>1,872</b>	<b>1,088</b>	<b>2,960</b>
<b>Net book value</b>			
<b>At 31 January 2023</b>	<b>1,685</b>	<b>181</b>	<b>1,866</b>
At 31 January 2022	2,359	241	2,600

**5 Debtors**

	2023 £	2022 £
Debtors	5,359	-
Other debtors and prepayments	2,240	3,547
	<b>7,599</b>	<b>3,547</b>

**6 Creditors: amounts falling due within one year**

	2023 £	2022 £
Due to suppliers	70	120
PAYE & NI	462	-
Other creditors	398	-
Accruals	1,499	1,224
	<b>2,429</b>	<b>1,344</b>

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2023**

**7 Company limited by guarantee**

The charitable company has no share capital, being a company limited by guarantee. Every member of the company undertakes to contribute in a winding up a sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

**8 Movement in Funds**

	At 1 Feb 2022 £	Income £	Expenditure £	Transfers £	At 31 Jan 2023 £
General unrestricted fund	46,200	105,609	(101,832)	-	49,977
Designated funds					
- General reserve	<u>75,000</u>	-	-	-	<u>75,000</u>
	<u><u>121,200</u></u>	<u><u>105,609</u></u>	<u><u>(101,832)</u></u>	<u><u>-</u></u>	<u><u>124,977</u></u>

	At 1 Feb 2021 £	Income £	Expenditure £	Transfers	At 31 Jan 2022 £
General unrestricted fund	38,545	104,079	(96,424)		46,200
Designated funds					
- General reserve	<u>75,000</u>	-	-	-	<u>75,000</u>
	<u><u>113,545</u></u>	<u><u>104,079</u></u>	<u><u>(96,424)</u></u>	<u><u>-</u></u>	<u><u>121,200</u></u>

**General reserve**

This fund is to ensure the charity could meet its obligations for 6 months wind down costs and redundancy payments.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2023**

**9 Analysis of net assets between funds**

	<b>General fund £</b>	<b>Designated funds £</b>	<b>2023 Total £</b>
Tangible fixed assets	1,866	-	1,866
Cash at bank	42,941	75,000	117,941
Other net current assets	5,170	-	5,170
	<u>49,977</u>	<u>75,000</u>	<u>124,977</u>
	General fund £	Designated funds £	2022 Total £
Tangible fixed assets	2,600	-	2,600
Cash at bank	41,397	75,000	116,397
Other net current assets	2,203	-	2,203
	<u>46,200</u>	<u>75,000</u>	<u>121,200</u>

**10 Related party transactions**

The charitable company currently supports a network of 8 (2022: 8) after school clubs in rural and socially deprived communities surrounding Ashford and Shepway. During the year it received primary purpose contributions for this support totalling £67,342 (2022: £69,647). Kent Play Clubs also received income totalling £14,539, in respect of reimbursement of invoices raised to individual after school clubs relating to costs paid on their behalf and £1,315 in respect of re-charges of postage, photocopies, stationery and travel costs etc. Kent Play Clubs does not make a surplus on these.

**Kent Play Clubs**  
**Independent Examiner's Report to the Trustees**  
**for the year ended 31 January 2023**

I report to the trustees on my examination of the accounts of Kent Play Clubs (the Charitable company) for the year ended 31 January 2023 which are set out on pages 6 to 12.

**Responsibilities and basis of report**

As the charity trustees of the Charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 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 giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charitable company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

**Daniel Valentine ACA**

Begbies  
Unit 14, Park Barn  
Evegate Business Park  
Smeeth, Ashford  
Kent  
TN25 6SX

**KENT PLAY CLUBS**

England & Wales - Charity number 1104141

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# Accounts

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**Charity number 1104141**  
**Company number 4649786**

**Kent Play Clubs**  
**Trustees' Report and Accounts**  
**31 January 2022**

**Kent Play Clubs  
Trustees' Report and Accounts  
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## **Kent Play Clubs**

### **Legal and Administration Details**

**Charity registered number**

1104141

**Company number**

4649786

**Registered address**

3 Raywood Office Complex

Leacon Lane

Charing

Ashford

Kent TN27 0ET

**Trustees**

P Dawson

Ms K Donati

S Ive

Mrs A C Puttick

**Senior management team**

Trustees as detailed above

Ms T Roper

Ms D Kellers

**Independent Examiner**

Mr Daniel Valentine ACA

Begbies

Old Printers House

Stone Street

Cranbrook

TN17 3HF

**Bankers**

Barclays Bank plc

9 St George's Street

Canterbury

Kent CT1 2JX

CAF Bank Ltd

25 Kings Hill Avenue

Kings Hill

West Malling

Kent ME19 4JQ

Nationwide Building Society

75 High Street

Ashford

Kent TN24 8SF

## **Kent Play Clubs**

### **Trustees' Report for the year ended 31 January 2022**

The Trustees present their report and accounts for the year ended 31 January 2022.

The Trustees confirm that the Annual Report and accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts 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) published on 16 July 2014.

#### **Objectives and activities**

The charitable company's principal activity during the year continued to be that of a non-profit making enterprise providing management of after school clubs and playgroups for children.

The objects are to:

1. To promote, maintain, improve and enhance the education and development of children and young people ages 2-14 by the development of new, and the support of existing, out of school childcare clubs and holiday schemes.
2. To advance the education and training of persons involved in the provision of such care, recreation and educational facilities.
3. The relief of poverty by provision of advice, information and support to lone parent families and families on low income in deprived and rural areas.

#### **Public benefit statement**

The trustees confirm that they have referred to the guidance on public benefit issued by the Charity Commission when reviewing the charitable company's aims and objectives and in planning future activities.

#### **Structure, governance and management**

Kent Play Clubs (KPC) was incorporated as a company limited by guarantee and not having share capital on 28 January 2003 and was registered as a charity (no. 1104141) with effect from 4 June 2004. It is established under its Memorandum and Articles of Association as amended by special resolutions dated 9 May 2004 and 28 May 2010.

The trustees are responsible for the general control and management of the administration of the charity. Trustees are appointed at the Annual General Meeting and must consist of a minimum of 3 trustees and shall not be subject to a maximum level. A trustee appointed may be appointed by ordinary resolution. Only trustees retiring by rotation can be appointed at a general meeting.

In accordance with the charitable company's articles of association, S Ive and Mrs A Puttick retire by rotation and, being eligible, offer themselves for re-election.

T Roper and D Kellers attend committee meetings to input but have no right to vote. However both of them make decisions on running the club on a daily basis in line with best practice and situations that arise.

#### **Trustees**

The trustees, (who are also directors for the purposes of company law), who served in the year are shown on page 1.

## **Kent Play Clubs**

### **Trustees' Report for the year ended 31 January 2022**

#### **Achievements and performance**

The charitable company has continued to focus on service delivery and embedding its services within local and particularly rural communities, with emphasis on supporting the sustainability of after school clubs located in hard to reach communities.

Improving quality of play opportunities available in hard to reach areas of Kent remains a priority as does staff development. During 2021/22, seven members of staff completed Level 3 Playwork qualifications. Staffing has become a challenge but we are always seeking more routes to find the right calibre of staff.

The charitable company had a successful year service-wise. During 2021/22:

Ongoing support was provided to the communities and staff of eight After School Clubs helping them to continue and rebuild during a world wide pandemic which particularly affects children, not only physically but also the affects of lockdowns on such young people today and into the future.

Support was provided to clubs with funding applications. Successes (totalling £21,812) included:

Kent Community Foundation for Downs View for sports coaching an activity that they have now financed and asked us to extend to other clubs. A separate grant for South Willesborough for Covid recovery.

Godinton Charity for Downs View for sustainability.

Kingsnorth Parish Council two separate grants, one for Furley Park and one for Kingsnorth to retain a staff member during the pandemic whilst the club was operating with reduced attendance.

South Willesborough Parish Council for South Willesborough Covid recovery assistance to be used on rent, insurance and accountancy.

The trustees/directors of Kent Play Clubs would like to take this opportunity to thank all the staff and volunteers for their contribution to the success of Kent Play Clubs and the support that they provide to ensure the sustainability and success of the After School Clubs that KPC supports.

#### **Public benefit statement**

The trustees confirm that they have referred to the guidance on public benefit issued by the Charity Commission when reviewing the charitable company's aims and objectives and in planning future activities.

#### **Financial review**

Income for the year amounted to £104,079 (2021: £84,274). Expenditure was £96,424 (2021: £92,098) resulting in a surplus for the year of £7,655. Funds at 31 January 2022 remain healthy at £121,200 (2020: £113,545), of which none were restricted.

#### **Risk management**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable the charity to lessen or mitigate those risks. The main risks that effect the charity are as follows:

The biggest threat to the charitable company's sustainability is the closure of clubs and difficulty in opening new clubs with the biggest burdens to bear being:

## **Kent Play Clubs**

### **Trustees' Report for the year ended 31 January 2022**

#### *The impact of the Living Wage on After School Clubs*

We have consulted with all clubs advising them of what we think their fees should increase to in order to keep them sustainable

#### *The reduction in government funding but at the same time increases in legislative demand to have qualified staff running after school clubs*

We have tried to aid and encourage staff to apply for whatever finance (like student loans) there is available to pay for any training they need.

#### *The absence of key personnel from the office at KPC*

It would be hard to replace the childcare and KPC knowledge of a couple of members of staff by just employing someone new to cover the job of the manager or recruitment officer. The trustees have done their best to retain staff by a holistic approach to management, as it is not only about salaries, though these are reviewed regularly.

### **Reserves policy**

Kent Play Clubs exists on self-sustaining income from the Primary Purpose Contributions that are received from the after school clubs that it supports. KPC has a three year commitment to newly formed clubs that it supports and a notice period of 3 months in the event of services being withdrawn (see Service Level Agreement). The intention of the KPC reserves is to fund:

- working capital
- shortfalls in income when income does not reach expected levels

The trustees have agreed that a designated General Reserve of £75,000 shall be maintained to ensure the charity could meet its obligations for 6 months wind down costs and redundancy payments. This reserves policy will be reviewed annually by the trustees.

### **Plans for the future**

To strengthen and grow the clubs we already have.

To seek opportunities to open or take over the running of more after school clubs.

To continue to try and generate more income to cover all our costs.

### **Pay policy for key management personnel**

The trustees consider that they comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give their time freely and no trustee received remuneration in the year. Employee pay is reviewed on an annual basis.

### **Trustees' responsibilities**

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

Company and charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;

## **Kent Play Clubs**

### **Trustees' Report for the year ended 31 January 2022**

- prepare the accounts 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 disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Board

**Mr P H Dawson**  
**Trustee**  
**20 April 2022**

## Kent Play Clubs

### Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 January 2022

	Notes	Unrestricted Funds £	Total 2022 £	Unrestricted Funds £	Total 2021 £
<b>Income from:</b>					
<b>Charitable activities</b>					
Primary purpose contributions		69,647	69,647	46,497	46,497
Reimbursement of expenses		11,034	11,034	6,806	6,806
Other re-charges		763	763	817	817
Coronavirus Job Retention Scheme grants		22,316	22,316	29,849	29,849
Other income		127	127	-	-
<b>Investments</b>					
Bank interest received		192	192	305	305
<b>Total income</b>		<b>104,079</b>	<b>104,079</b>	<b>84,274</b>	<b>84,274</b>
<b>Expenditure on:</b>					
Charitable activities	2	96,424	96,424	92,098	92,098
<b>Total expenditure</b>		<b>96,424</b>	<b>96,424</b>	<b>92,098</b>	<b>92,098</b>
<b>Net movement in funds</b>		<b>7,655</b>	<b>7,655</b>	<b>(7,824)</b>	<b>(7,824)</b>
<b>Reconciliation of Funds</b>					
Total Funds at 1 February 2021		113,545	113,545	121,369	121,369
<b>Total Funds at 31 January 2022</b>		<b>121,200</b>	<b>121,200</b>	<b>113,545</b>	<b>113,545</b>

The Notes to the Accounts form part of the Financial Statements

**Kent Play Clubs****Company no 4649786****Balance Sheet  
as at 31 January 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		2,600		2,239
<b>Current assets</b>					
Debtors	5	3,547		7,129	
Cash at bank and in hand		116,397		106,340	
		<u>119,944</u>		<u>113,469</u>	
<b>Creditors: amounts falling due within one year</b>					
	6	(1,344)		(2,163)	
<b>Net current assets</b>			<u>118,600</u>	<u>111,306</u>	
<b>Net assets</b>			<u><u>121,200</u></u>	<u><u>113,545</u></u>	
<b>Represented by:</b>					
- General unrestricted fund			46,200	38,545	
- Designated funds			75,000	75,000	
<b>Total Funds</b>	8		<u><u>121,200</u></u>	<u><u>113,545</u></u>	

For the financial year ended 31 January 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities;

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

- the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accounts were approved and authorised for issue by the Board of Trustees on 20 April 2022 and signed on its behalf by:

**Mr P H Dawson**  
**Trustee**

The Notes to the Accounts form part of the Financial Statements

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared 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) (issued on 16 July 2014), the Charities Act 2011, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

The charity constitutes a public benefit entity as defined by FRS 102.

***Fund accounting***

The Unrestricted Fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are those that the trustees have designated for specific purposes but remain unrestricted funds.

***Income recognition***

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grant income is received from various sources. The grant is usually awarded for a specific period. If any proportion of the grant does not relate to the accounting period in question, the amount is deferred to the period to which it relates.

***Expenditure recognition***

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Expenditure on charitable activities comprises those costs incurred by the charity in delivery of its activities. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

***Tangible fixed assets and depreciation***

Tangible fixed assets are stated at cost less depreciation. Only assets costing more than £100 are capitalised.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives. A full year's depreciation is charged in the year of acquisition.

Fixtures & fittings	25% reducing balance
Office equipment	25% reducing balance

***Debtors and creditors receivable/payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***Tax***

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2022**

***Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

***Judgements and key sources of estimation uncertainty***

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

**2 Expenditure on charitable activities**

	2022	2021
	£	£
Staff costs	69,898	69,688
Other staff costs	169	235
Expenses paid on behalf of other clubs	11,034	6,806
Rent	4,596	4,163
Service charges	1,597	1,087
Light and heat	969	1,222
Repairs, maintenance & small equipment	190	243
Printing and stationery	1,108	1,325
Postage	330	497
Telephone	2,046	1,813
Computer and internet costs	1,894	2,858
Insurance	358	343
Accountancy and independent examination	990	990
Sundry expenses	116	24
Loss on disposal of assets	261	58
Depreciation	868	746
	<u>96,424</u>	<u>92,098</u>

**3 Staff costs**

	2022	2021
	£	£
Gross salaries	68,392	67,947
Employer's pension costs	1,506	1,394
Employer's national insurance	-	347
	<u>69,898</u>	<u>69,688</u>

The average number of employees during the year was 5 (2021: 5).

No member of staff earned more than £60,000 during the year (2021: none)

During the year, no Trustee received any remuneration, benefits in kind or reimbursed expenses (2021: £nil).

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2022**

**4 Tangible fixed assets**

	Office equipment £	Fixtures & fittings £	Total £
<b>Cost</b>			
At 1 February 2021	3,376	1,269	4,645
Additions	1,490	-	1,490
Disposals	(465)	-	(465)
<b>At 31 January 2022</b>	<b>4,401</b>	<b>1,269</b>	<b>5,670</b>
<b>Depreciation</b>			
At 1 February 2021	1,459	947	2,406
Charge for the year	787	81	868
On disposals	(204)	-	(204)
<b>At 31 January 2022</b>	<b>2,042</b>	<b>1,028</b>	<b>3,070</b>
<b>Net book value</b>			
<b>At 31 January 2022</b>	<b>2,359</b>	<b>241</b>	<b>2,600</b>
At 31 January 2021	1,917	322	2,239

<b>5 Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Debtors	-	(1)
Other debtors and prepayments	3,547	7,130
	<b>3,547</b>	<b>7,129</b>

<b>6 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Due to suppliers	120	389
PAYE & NI	-	467
Other creditors	-	50
Accruals	1,224	1,257
	<b>1,344</b>	<b>2,163</b>

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2022**

**7 Company limited by guarantee**

The charitable company has no share capital, being a company limited by guarantee. Every member of the company undertakes to contribute in a winding up a sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

**8 Movement in Funds**

	At 1 Feb 2021 £	Income £	Expenditure £	Transfers £	At 31 Jan 2022 £
General unrestricted fund	38,545	104,079	(96,424)	-	46,200
Designated funds					
- General reserve	75,000	-	-	-	75,000
	<u>113,545</u>	<u>104,079</u>	<u>(96,424)</u>	<u>-</u>	<u>121,200</u>

	At 1 Feb 2020 £	Income £	Expenditure £	Transfers	At 31 Jan 2021 £
General unrestricted fund	76,369	84,274	(92,098)	(30,000)	38,545
Designated funds					
- General reserve	-	-	-	75,000	75,000
- New clubs	25,000	-	-	(25,000)	-
- Emergency fund	15,000	-	-	(15,000)	-
- Subsidised places	5,000	-	-	(5,000)	-
	<u>121,369</u>	<u>84,274</u>	<u>(92,098)</u>	<u>-</u>	<u>113,545</u>

**General reserve**

This fund is to ensure the charity could meet its obligations for 6 months wind down costs and redundancy payments.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2022**

**9 Analysis of net assets between funds**

	<b>General fund £</b>	<b>Designated funds £</b>	<b>2022 Total £</b>
<b>Tangible fixed assets</b>	<b>2,600</b>	<b>-</b>	<b>2,600</b>
<b>Cash at bank</b>	<b>41,397</b>	<b>75,000</b>	<b>116,397</b>
<b>Other net current assets</b>	<b>2,203</b>	<b>-</b>	<b>2,203</b>
	<b><u>46,200</u></b>	<b><u>75,000</u></b>	<b><u>121,200</u></b>
	<b>General fund £</b>	<b>Designated funds £</b>	<b>2021 Total £</b>
Tangible fixed assets	2,239	-	2,239
Cash at bank	31,340	75,000	106,340
Other net current assets	4,966	-	4,966
	<b><u>38,545</u></b>	<b><u>75,000</u></b>	<b><u>113,545</u></b>

**10 Related party transactions**

The charitable company currently supports a network of 8 (2021: 8) after school clubs in rural and socially deprived communities surrounding Ashford and Shepway. During the year it received primary purpose contributions for this support totalling £69,647 (2021: £46,497). Kent Play Clubs also received income totalling £11,034, in respect of reimbursement of invoices raised to individual after school clubs relating to costs paid on their behalf and £763 in respect of re-charges of postage, photocopies, stationery and travel costs etc. Kent Play Clubs does not make a surplus on these.

**Kent Play Clubs**  
**Independent Examiner's Report to the Trustees**  
**for the year ended 31 January 2022**

I report to the trustees on my examination of the accounts of Kent Play Clubs (the Charitable company) for the year ended 31 January 2022 which are set out on pages 6 to 12.

**Responsibilities and basis of report**

As the charity trustees of the Charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 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 giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charitable company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

**Daniel Valentine ACA**

Begbies  
Old Printers House  
Stone Street  
Cranbrook  
Kent  
TN17 3HF

**KENT PLAY CLUBS**

England & Wales - Charity number 1104141

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# Accounts

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**Charity number 1104141**  
**Company number 4649786**

**Kent Play Clubs**  
**Trustees' Report and Accounts**  
**31 January 2021**

**Kent Play Clubs  
Trustees' Report and Accounts  
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## **Kent Play Clubs**

### **Legal and Administration Details**

**Charity registered number**

1104141

**Company number**

4649786

**Registered address**

3 Raywood Office Complex

Leacon Lane

Charing

Ashford

Kent TN27 0ET

**Trustees**

P Dawson

Ms K Donati

S Ive

Mrs A C Puttick

**Senior management team**

Trustees as detailed above

Ms T Roper

Ms D Kellers

**Independent Examiner**

Mr Daniel Valentine ACA

Begbies

Old Printers House

Stone Street

Cranbrook

TN17 3HF

**Bankers**

Barclays Bank plc

9 St George's Street

Canterbury

Kent CT1 2JX

CAF Bank Ltd

25 Kings Hill Avenue

Kings Hill

West Malling

Kent ME19 4JQ

Nationwide Building Society

75 High Street

Ashford

Kent TN24 8SF

## **Kent Play Clubs**

### **Trustees' Report for the year ended 31 January 2021**

The Trustees present their report and accounts for the year ended 31 January 2021.

The Trustees confirm that the Annual Report and accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts 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) published on 16 July 2014.

#### **Objectives and activities**

The charitable company's principal activity during the year continued to be that of a non-profit making enterprise providing management of after school clubs and playgroups for children.

The objects are to:

1. To promote, maintain, improve and enhance the education and development of children and young people ages 2-14 by the development of new, and the support of existing, out of school childcare clubs and holiday schemes.
2. To advance the education and training of persons involved in the provision of such care, recreation and educational facilities.
3. The relief of poverty by provision of advice, information and support to lone parent families and families on low income in deprived and rural areas.

#### **Public benefit statement**

The trustees confirm that they have referred to the guidance on public benefit issued by the Charity Commission when reviewing the charitable company's aims and objectives and in planning future activities.

#### **Structure, governance and management**

Kent Play Clubs (KPC) was incorporated as a company limited by guarantee and not having share capital on 28 January 2003 and was registered as a charity (no. 1104141) with effect from 4 June 2004. It is established under its Memorandum and Articles of Association as amended by special resolutions dated 9 May 2004 and 28 May 2010.

The trustees are responsible for the general control and management of the administration of the charity. Trustees are appointed at the Annual General Meeting and must consist of a minimum of 3 trustees and shall not be subject to a maximum level. A trustee appointed may be appointed by ordinary resolution. Only trustees retiring by rotation can be appointed at a general meeting.

In accordance with the charitable company's articles of association, S Ive retires by rotation and, being eligible, offer himself for re-election.

T Roper and D Kellers attend committee meetings to input but have no right to vote. However both of them make decisions on running the club on a daily basis in line with best practice and situations that arise.

#### **Trustees**

The trustees, (who are also directors for the purposes of company law), who served in the year are shown on page 1.

## **Kent Play Clubs**

### **Trustees' Report for the year ended 31 January 2021**

#### **Achievements and performance**

This year has been the most challenging year for us as a Charity, because of the Covid-19 Pandemic. Schools have been closed for long periods twice in this financial year, as part of national 'lockdowns'. The first particularly impacted the clubs, as schools were closed between April and late June, a period of time when clubs normally earn the funds to pay staff throughout the on-coming Summer Holidays.

When schools did return, parents were hesitant about sending their children to after-school clubs. Many parents were furloughed, or working from home, resulting in the clubs experiencing reduced demand. In addition, two other factors impacted on outcomes for clubs: many of the schools wanted to maintain distinct year group 'bubbles', resulting in increased staff costs; additional hygiene and social-distancing measures within the settings also increased costs.

The resulting financial impact on clubs has significantly reduced their ability to pay any Primary Purpose Contribution. Because the PPC is a contribution, not a fee, KPC has received significantly less income, and has supported the clubs with provision of services through its own reserves.

At times in this year, staff at KPC have had to be furloughed, and we have been grateful for the government's support through the Job Retention Scheme, which paid up to 80% of staff salary. The Trustees made the decision to pay staff the additional 20% from our own reserves, in respect for their commitment and dedication to the work of the Charity.

The Trustees also re-evaluated the Charity's Reserves Policy, to ensure that we could meet our obligations for 6 months wind-down costs, and redundancy payments, and voted that £70,000 would be the new figure that must be held.

Trustees have met on a monthly basis in the last 6 months of the financial year, to consider outgoings and projections, to ensure the financial security of the Charity.

#### **Public benefit statement**

The trustees confirm that they have referred to the guidance on public benefit issued by the Charity Commission when reviewing the charitable company's aims and objectives and in planning future activities.

#### **Financial review**

Income for the year amounted to £84,274 (2020: £102,447). Expenditure was £92,098 (2020: £100,101) resulting in a deficit for the year of £7,824. Funds at 31 January 2021 remain healthy at £113,545 (2020: £121,369), of which none were restricted.

#### **Risk management**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable the charity to lessen or mitigate those risks. The main risks that effect the charity are as follows:

The biggest threat to the charitable company's sustainability is the closure of clubs and difficulty in opening new clubs with the biggest burdens to bear being:

##### *The impact of the Living Wage on After School Clubs*

We have consulted with all clubs advising them of what we think their fees should increase to in order to keep them sustainable

##### *The reduction in government funding but at the same time increases in legislative demand to have qualified staff running after school clubs*

We have tried to aid and encourage staff to apply for whatever finance (like student loans) that are available to pay for any training they need.

## **Kent Play Clubs**

### **Trustees' Report for the year ended 31 January 2021**

#### *The absence of key personnel from the office at KPC*

It would be hard to replace the childcare and KPC knowledge of a couple of members of staff by just employing someone new to cover the job of the manager or recruitment officer. The trustees have done their best to retain staff by a holistic approach to management, as it is not only about salaries, though these are reviewed regularly.

#### **Reserves policy**

Kent Play Clubs exists on self-sustaining income from the Primary Purpose Contributions that are received from the after school clubs that it supports. KPC has a three year commitment to newly formed clubs that it supports and a notice period of 3 months in the event of services being withdrawn (see Service Level Agreement). The intention of the KPC reserves is to fund:

- working capital
- shortfalls in income when income does not reach expected levels

The trustees have agreed that a designated General Reserve of £75,000 shall be maintained to ensure the charity could meet its obligations for 6 months wind down costs and redundancy payments. This reserves policy will be reviewed annually by the trustees.

#### **Plans for the future**

To strengthen and grow the clubs we already have.

To seek opportunities to open or take over the running of more after school clubs.

To continue to try and generate more income to cover all our costs.

#### **Pay policy for key management personnel**

The trustees consider that they comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give their time freely and no trustee received remuneration in the year. Employee pay is reviewed on an annual basis.

#### **Trustees' responsibilities**

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

Company and charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**Kent Play Clubs****Trustees' Report  
for the year ended 31 January 2021**

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Board

**Mr P H Dawson**  
**Trustee**  
..... **2021**

## Kent Play Clubs

### Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 January 2021

	Notes	Unrestricted Funds £	Total 2021 £	Unrestricted Funds £	Total 2020 £
<b>Income from:</b>					
<b>Charitable activities</b>					
Primary purpose contributions		46,497	46,497	80,513	80,513
Reimbursement of expenses		6,806	6,806	15,572	15,572
Other re-charges		817	817	2,651	2,651
Coronavirus Job Retention Scheme grants		29,849	29,849	-	-
Other income		-	-	3,016	3,016
<b>Investments</b>					
Bank interest received		305	305	695	695
<b>Total income</b>		<b>84,274</b>	<b>84,274</b>	<b>102,447</b>	<b>102,447</b>
<b>Expenditure on:</b>					
Charitable activities	2	92,098	92,098	100,101	100,101
<b>Total expenditure</b>		<b>92,098</b>	<b>92,098</b>	<b>100,101</b>	<b>100,101</b>
<b>Net movement in funds</b>		<b>(7,824)</b>	<b>(7,824)</b>	<b>2,346</b>	<b>2,346</b>
<b>Reconciliation of Funds</b>					
Total Funds at 1 February 2020		121,369	121,369	119,023	119,023
<b>Total Funds at 31 January 2021</b>		<b>113,545</b>	<b>113,545</b>	<b>121,369</b>	<b>121,369</b>

The Notes to the Accounts form part of the Financial Statements

**Kent Play Clubs****Company no 4649786****Balance Sheet  
as at 31 January 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		2,239		1,626
<b>Current assets</b>					
Debtors	5	7,129		4,534	
Cash at bank and in hand		<u>106,340</u>		<u>118,121</u>	
		113,469		122,655	
<b>Creditors: amounts falling due within one year</b>	6	(2,163)		(2,912)	
<b>Net current assets</b>			<u>111,306</u>		119,743
<b>Net assets</b>			<u><u>113,545</u></u>		<u><u>121,369</u></u>
<b>Represented by:</b>					
- General unrestricted fund			38,545		76,369
- Designated funds			75,000		45,000
<b>Total Funds</b>	8		<u><u>113,545</u></u>		<u><u>121,369</u></u>

For the financial year ended 31 January 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities;

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accounts were approved and authorised for issue by the Board of Trustees on ..... 2021 and signed on its behalf by:

**Mr P H Dawson**  
Trustee

The Notes to the Accounts form part of the Financial Statements

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared 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) (issued on 16 July 2014), the Charities Act 2011, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

The charity constitutes a public benefit entity as defined by FRS 102.

***Fund accounting***

The Unrestricted Fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are those that the trustees have designated for specific purposes but remain unrestricted funds.

***Income recognition***

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grant income is received from various sources. The grant is usually awarded for a specific period. If any proportion of the grant does not relate to the accounting period in question, the amount is deferred to the period to which it relates.

***Expenditure recognition***

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Expenditure on charitable activities comprises those costs incurred by the charity in delivery of its activities. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

***Tangible fixed assets and depreciation***

Tangible fixed assets are stated at cost less depreciation. Only assets costing more than £100 are capitalised.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives. A full year's depreciation is charged in the year of acquisition.

Fixtures & fittings	25% reducing balance
Office equipment	25% reducing balance

***Debtors and creditors receivable/payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***Tax***

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2021**

***Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

***Judgements and key sources of estimation uncertainty***

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

**2 Expenditure on charitable activities**

	2021	2020
	£	£
Staff costs	69,688	68,889
Other staff costs	235	860
Expenses paid on behalf of other clubs	6,806	15,572
Rent	4,163	3,530
Service charges	1,087	860
Light and heat	1,222	658
Repairs, maintenance & small equipment	243	145
Printing and stationery	1,325	2,279
Postage	497	496
Telephone	1,813	1,830
Computer and internet costs	2,858	1,700
Insurance	343	335
Accountancy and independent examination	990	990
Other legal and professional costs	-	515
Fundraising costs	-	270
Sundry expenses	24	263
Loss on disposal of assets	58	367
Depreciation	746	542
	<u>92,098</u>	<u>100,101</u>

**3 Staff costs**

	2021	2020
	£	£
Gross salaries	67,947	67,724
Employer's pension costs	1,394	1,133
Employer's national insurance	347	32
	<u>69,688</u>	<u>68,889</u>

The average number of employees during the year was 5 (2020: 5).

No member of staff earned more than £60,000 during the year (2020: none)

During the year, no Trustee received any remuneration, benefits in kind or reimbursed expenses (2020: £nil).

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2021**

**4 Tangible fixed assets**

	Office equipment £	Fixtures & fittings £	Total £
<b>Cost</b>			
At 1 February 2020	3,971	1,269	5,240
Additions	1,417	-	1,417
Disposals	(2,012)	-	(2,012)
<b>At 31 January 2021</b>	<b>3,376</b>	<b>1,269</b>	<b>4,645</b>
<b>Depreciation</b>			
At 1 February 2020	2,774	840	3,614
Charge for the year	639	107	746
On disposals	(1,954)	-	(1,954)
<b>At 31 January 2021</b>	<b>1,459</b>	<b>947</b>	<b>2,406</b>
<b>Net book value</b>			
<b>At 31 January 2021</b>	<b>1,917</b>	<b>322</b>	<b>2,239</b>
At 31 January 2020	1,197	429	1,626

**5 Debtors**

	2021 £	2020 £
Debtors	(1)	1,942
Other debtors and prepayments	7,130	2,592
	<b>7,129</b>	<b>4,534</b>

**6 Creditors: amounts falling due within one year**

	2021 £	2020 £
Due to suppliers	389	219
VAT	-	1,219
PAYE & NI	467	484
Other creditors	50	-
Accruals	1,257	990
	<b>2,163</b>	<b>2,912</b>

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2021**

**7 Company limited by guarantee**

The charitable company has no share capital, being a company limited by guarantee. Every member of the company undertakes to contribute in a winding up a sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

**8 Movement in Funds**

	At 1 Feb 2020 £	Income £	Expenditure £	Transfers £	At 31 Jan 2021 £
<b>General unrestricted fund</b>	76,369	84,274	(92,098)	(30,000)	38,545
<b>Designated funds</b>					
- General reserve	-	-	-	75,000	75,000
- New clubs	25,000	-	-	(25,000)	-
- Emergency fund	15,000	-	-	(15,000)	-
- Subsidised places	5,000	-	-	(5,000)	-
	<u>121,369</u>	<u>84,274</u>	<u>(92,098)</u>	<u>-</u>	<u>113,545</u>

	At 1 Feb 2019 £	Income £	Expenditure £	Transfers	At 31 Jan 2020 £
General unrestricted fund	74,023	102,447	(100,101)	-	76,369
Designated funds					
- New clubs	25,000	-	-	-	25,000
- Emergency fund	15,000	-	-	-	15,000
- Subsidised places	5,000	-	-	-	5,000
	<u>119,023</u>	<u>102,447</u>	<u>(100,101)</u>	<u>-</u>	<u>121,369</u>

**General reserve**

This fund is to ensure the charity could meet its obligations for 6 months wind down costs and redundancy payments.

**New clubs**

This fund was set up to explore other opportunities to open additional after school clubs.

**Emergency fund**

This fund was set up to financially support struggling after school clubs under the control and management of Kent Play Clubs.

**Subsidised places**

This fund was set up to offer financial support to parents to enable struggling families to attend the after school clubs.

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2021**

**9 Analysis of net assets between funds**

	<b>General fund £</b>	<b>Designated funds £</b>	<b>2021 Total £</b>
Tangible fixed assets	2,239	-	2,239
Cash at bank	31,340	75,000	106,340
Other net current assets	4,966	-	4,966
	<u>38,545</u>	<u>75,000</u>	<u>113,545</u>
	General fund £	Designated funds £	2020 Total £
Tangible fixed assets	1,626	-	1,626
Cash at bank	73,121	45,000	118,121
Other net current assets	1,622	-	1,622
	<u>76,369</u>	<u>45,000</u>	<u>121,369</u>

**10 Related party transactions**

The charitable company currently supports a network of 9 (2020: 9) after school clubs in rural and socially deprived communities surrounding Ashford and Shepway. During the year it received primary purpose contributions for this support totalling £46,497 (2020: £80,513). Kent Play Clubs also received income totalling £6,806, in respect of reimbursement of invoices raised to individual after school clubs relating to costs paid on their behalf and £817 in respect of re-charges of postage, photocopies, stationery and travel costs etc. Kent Play Clubs does not make a surplus on these.

**Kent Play Clubs**  
**Independent Examiner's Report to the Trustees**  
**for the year ended 31 January 2021**

I report to the trustees on my examination of the accounts of Kent Play Clubs (the Charitable company) for the year ended 31 January 2021 which are set out on pages 6 to 12.

**Responsibilities and basis of report**

As the charity trustees of the Charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 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 giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charitable company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

**Daniel Valentine ACA**

Begbies  
Old Printers House  
Stone Street  
Cranbrook  
Kent  
TN17 3HF