

REGISTERED COMPANY NUMBER: 07179786 (England and Wales)
REGISTERED CHARITY NUMBER: 1137027

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2021
for
Happitime Playgroup Ltd

Niall O'Driscoll FCMA CGMA
OD Accountants Ltd
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Happitime Playgroup Ltd

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for the Year Ended 31st March 2021

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Report of the Trustees
for the Year Ended 31st March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The trustees and directors present their report and unaudited financial statements for the year 1 April 2019 to 31 March 2020. In preparing the annual report and financial statements, the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The Trustees are nominated from the charity's members and are elected at the Annual General Meeting. They are elected for a term of one year and may offer themselves for re-election each year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07179786 (England and Wales)

Registered Charity number

1137027

Registered office

Unit 3 Block E 142
Lea Bridge Road
London
E5 9RB

Trustees

S K Boardman
Mrs L E Butterworth

Sound Engineer
Violence Against
Women And Girls
Manager
Mother

Ms H Clavier

Independent examiner

Niall O'Driscoll FCMA CGMA
OD Accountants Ltd
Suite 409
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115 Coventry Road
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E2 6GG

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is governed by its memorandum and articles of association. It is a company limited by guarantee, with no share capital.

The company was incorporated on 5 March 2010 and activities started on 1 April 2010. The company was registered with the Charity Commission on 22 July 2010.

The trustees and directors at the date of this report are named on page 1.

The Trustees are nominated from the charity's members and are elected at the Annual General Meeting. They are elected for a term of one year and may offer themselves for re-election each year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

1. Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such Groups offer opportunities for all children whatever their race, culture, religion, means or ability;
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area;
3. Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.
4. Reviewing options toward increasing the hours of operation so as to provide a more flexible timetable to meet working parent's needs, increase income and thus Happitime financial security and make better use of the facilities at our disposal.

ACHIEVEMENT AND PERFORMANCE

Happitime Playgroup continues to provide an excellent service to the children and their families of the local community. Activities such as Cooking and Art as well as and outings were arranged throughout the year, linked to chosen topics and themes, in order to support learning and development as suggested by the Early Years Foundation Stage (EYFS) curriculum. However this years Covid-19 restrictions have hindered some of our usually activities and trips such as going to the library, which has been replaced with nature and environment walks.

Favourite themes this year were: farm animals, mini beasts, exploring with textures and different materials, who am I ? project, singing and dancing as well as celebrating favourite stories & rhymes, weather, opposites, our senses, animals and celebrations.

Happitime's healthy cooking sessions and independent snack times gave the children the opportunity to cook, taste and explore whilst building independence and confidence around food, using different types of equipment and making healthy choices. The children were encouraged to use tools to cut their own fruit and butter their own rice cakes at snack times and participated in group cooking sessions making yummy foods that are healthy. The children also enjoyed growing carrots, cress, tomatoes and broad beans to support our health eating topics.

Physical health remained an important part of the group routine and children were regularly able to have access to play times in our playground with large physical equipment such as hoops, a slide and wheeled toys which were available daily. Children were also made aware of germs and how they can effect our bodies. Children participated in good hygiene measures and understood the importance of cleaning hands, catching coughs and keeping clean.

This year we have increased the amount of times we visit our local parks as the feed back we have had from parents is that children have had limited outdoor opportunities this year due to Government lock down measures.

During spring and summer months staff provided children with 'free flow' opportunities that see all 7 areas of learning areas mirrored outside in the playground as well as indoors in the playroom. Children enjoyed the freedom of going out when ever they wanted and were able to transition well between the environments.

During the year the children were encouraged to participate in a range of creative activities such as arts and crafts, messy play, singing and music sessions. Children particularly enjoyed malleable and sensory play including making play dough to take home and squeezing cooked spaghetti.

Happitime Playgroup Ltd

Report of the Trustees
for the Year Ended 31st March 2021

ACHIEVEMENT AND PERFORMANCE

As part of the children's awareness of different cultures and to support our multicultural awareness programme, we participated in our own celebrations that highlighted various different traditions such as: the Muslim celebration of Eid and the Chinese celebrations for New Year. Children particularly enjoyed dressing up in traditional clothes and tasting traditional foods. Children also was able to take part in traditional British celebrations such as Valentines day, Mother's/Father's day, Saint Patrick's/George's Day, and at Easter time we made Easter cards, baskets and decorated eggs and had an egg hunt!

Communication, language, literacy, and mathematics continue to be the back bone of playgroup learning and is an important part of playgroup life. Fun activities to expand related learning are set daily, with staff focusing on individual key children's development. Part of our celebration on literacy was that children were able to dress up as their favourite book characters. Staff further supported the event by displaying books from different parts of the world and encouraged the children to use face paints and costumes to help their toys enjoy their favourite books too.

Fortunately the playgroup only closed at the beginning of the 'Government Emergency Measures' and was able to remain open for most of the academic year. We are pleased that we were able to continue our work in supporting local families and provide quality care for the children attending the setting.

We are particularly grateful to Ursula, our deputy manager, who agreed to be the group's temporary manager this year when Stella, our manager of 8 years, resigned in January due to personal reasons. We thank Ursula for agreeing to attend mentoring classes to support her confidence in the managing role and all the extra work she has put into her role in order for the playgroup to continue to run normally.

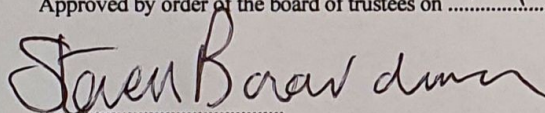
We are thankful to all staff for their continued efforts, hard work and ability to adapt to changing situations during these unprecedented times. We thank Faith for agreeing to be our SENCO and to be willing to attend new training to enhance her skills in SEN matters. We thank Sahra our student who is studying a Level 2 Care Qualification and for her continued support this year. We would also like to acknowledge the efforts of our parents and committee members for their continued trust, understanding and support.

FINANCIAL REVIEW

Reserves policy

At the balance sheet date the charity had total funds of £18,963 (2020 £12,950) of which £NIL (2020 £NIL) is represented by fixed assets or funds with restricted use. The charity will continue to access the various grants available and carry out other forms of fundraising to ensure that the level of reserves adequately funds day-to-day activities going forward.

Approved by order of the board of trustees on1.9.2021..... and signed on its behalf by:



S K Boardman - Trustee

Independent Examiner's Report to the Trustees of
Happitime Playgroup Ltd

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages five to eleven.

Responsibilities and basis of report

As the charity's trustees (and also the 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Niall O'Driscoll

Niall O'Driscoll FCMA
Chartered Institute of Management Accountants
Niall O'Driscoll FCMA CGMA
OD Accountants Ltd
Suite 409
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Date:

Happitime Playgroup Ltd

Statement of Financial Activities
for the Year Ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		65,958	563	66,521	57,601
Incoming resources from charitable activities					
Fees		-	-	-	389
Total incoming resources		65,958	563	66,521	57,990
 RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		41,542	563	42,105	55,350
Charitable activities					
Fees		16,956	-	16,956	19,069
Governance costs		1,447	-	1,447	13,160
Total resources expended		59,945	563	60,508	87,579
NET INCOMING/(OUTGOING) RESOURCES					
		6,013	-	6,013	(29,589)
 RECONCILIATION OF FUNDS					
Total funds brought forward		12,950	-	12,950	42,539
TOTAL FUNDS CARRIED FORWARD		18,963	-	18,963	12,950

The notes form part of these financial statements

Happitime Playgroup Ltd

Balance Sheet

At 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
CURRENT ASSETS					
Debtors	6	5,256	-	5,256	5,256
Cash in hand		18,768	-	18,768	9,147
		<u>24,024</u>	<u>-</u>	<u>24,024</u>	<u>14,403</u>
CREDITORS					
Amounts falling due within one year	7	(5,061)	-	(5,061)	(1,453)
		<u>18,963</u>	<u>-</u>	<u>18,963</u>	<u>12,950</u>
NET CURRENT ASSETS					
		<u>18,963</u>	<u>-</u>	<u>18,963</u>	<u>12,950</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>18,963</u>	<u>-</u>	<u>18,963</u>	<u>12,950</u>
NET ASSETS		<u>18,963</u>	<u>-</u>	<u>18,963</u>	<u>12,950</u>
FUNDS	8				
Unrestricted funds				18,963	12,950
Restricted funds				-	-
TOTAL FUNDS				<u>18,963</u>	<u>12,950</u>

The notes form part of these financial statements

Happitime Playgroup Ltd

Balance Sheet - continued
At 31st March 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

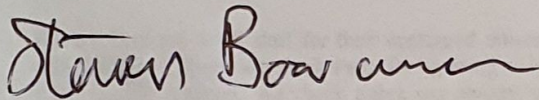
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 1.9.2021 and were signed on its behalf by:



.....
S K Boardman -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings - 10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31/3/21	31/3/20
	£	£
Depreciation - owned assets	-	12,162
Other pension costs	1,447	998
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020 .

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

4. STAFF COSTS

	31/3/21	31/3/20
	£	£
Wages and salaries	40,530	51,999
Other pension costs	1,447	998
	<u>41,977</u>	<u>52,997</u>

The average monthly number of employees during the year was as follows:

31/3/21	31/3/20
-	-
<u>-</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1st April 2020 and 31st March 2021	<u>121,258</u>	<u>15,612</u>	<u>136,870</u>
DEPRECIATION			
At 1st April 2020 and 31st March 2021	<u>121,258</u>	<u>15,612</u>	<u>136,870</u>
NET BOOK VALUE			
At 31st March 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31st March 2020	<u>-</u>	<u>-</u>	<u>-</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Other debtors	<u>5,256</u>	<u>5,256</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Trade creditors	1	-
Other creditors	<u>5,060</u>	<u>1,453</u>
	<u>5,061</u>	<u>1,453</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	12,950	6,013	18,963
TOTAL FUNDS	<u>12,950</u>	<u>6,013</u>	<u>18,963</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,958	(59,945)	6,013
Restricted funds			
Learning Trust	563	(563)	-
TOTAL FUNDS	<u>66,521</u>	<u>(60,508)</u>	<u>6,013</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted Funds			
General fund	42,539	(29,589)	12,950
TOTAL FUNDS	<u>42,539</u>	<u>(29,589)</u>	<u>12,950</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,490	(87,079)	(29,589)
Restricted funds			
Learning Trust	500	(500)	-
TOTAL FUNDS	<u>57,990</u>	<u>(87,579)</u>	<u>(29,589)</u>

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	42,539	(23,576)	18,963
TOTAL FUNDS	<u>42,539</u>	<u>(23,576)</u>	<u>18,963</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,448	(147,024)	(23,576)
Restricted funds			
Learning Trust	1,063	(1,063)	-
TOTAL FUNDS	<u>124,511</u>	<u>(148,087)</u>	<u>(23,576)</u>

Happitime Playgroup Ltd

Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	31/3/21 £	31/3/20 £
INCOMING RESOURCES		
Voluntary income		
Donations	17	563
Grants	66,504	57,038
	66,521	57,601
Incoming resources from charitable activities		
Exceptional items	-	389
Total incoming resources	66,521	57,990
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	40,530	51,999
Insurance	1,240	1,220
Cost of Sales	335	2,131
	42,105	55,350
Charitable activities		
Light and heat	1,482	1,314
Telephone	441	951
Postage and stationery	257	857
Learning material & facilities	576	(35)
Rent	7,008	7,008
Other	120	577
	9,884	10,672
Governance costs		
Pensions	1,447	998
Depreciation of tangible fixed assets	-	12,162
	1,447	13,160
Support costs		
Information technology		
Repairs and renewals	218	961
Sundries	-	602
	218	1,563

This page does not form part of the statutory financial statements

Happitime Playgroup Ltd

Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	31/3/21 £	31/3/20 £
Human resources		
Software licences	426	286
Other		
Professional fees	6,428	6,548
Total resources expended	60,508	87,579
Net income/(expenditure)	6,013	(29,589)