

**The Community Playcentre @ Walberton (A
Company Limited by Guarantee)**

Trustees' Annual Return

Report and Financial Statements for the Year Ended 31 May 2023

The Community Playcentre @ Walberton

Trustees' Annual Return for the Year Ending 31 May 2023

Reference and Administration Information

Charity Name: The Community Playcentre @ Walberton
Charity Registration Number: 1143734
Company Registration Number: 07640357
Registered Office: Community Playcentre at Walberton
The Street
Walberton
BN18 0PJ

Trustees:

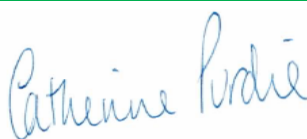
Dalila Burnstone	12/06/2017
Catherine Purdie	14/11/2016
Robert Rogers	01/02/2019
Dianne Rogers	01/02/2019
Jemma Hutchison	01/01/2020
Toby Hewson	19/04/2022

Declaration

The trustees declare that they have approved the Trustees' report

Signed on behalf of the charity's Trustees:

Signature



Full name

Catherine Purdie

Position (e.g. Secretary, Chair, etc.)

Chair of Board of Trustees

Date

31st March 2024

Trustees' Annual Return May 2022 – May 2023

Our Aims and Objectives

The 'Community Playcentre @ Walberton' (CP@W) is a registered charity set up in 2011 for:

- (a) The advancement of education and
- (b) The advancement of citizenship or community benefit.

Its objectives are to benefit the children and young people of the parish of Walberton and Binsted and surrounding areas, without distinction of sex, sexual orientation, race or of political religious or other opinions by associating the said children and young people with the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time with the objective of improving the conditions of life for the children and young people in such ways as the charity trustees think fit.

Our local community

This rural community, as defined by the parish boundaries of Walberton, Binsted and Fontwell, is host to around 2232 people in around 1304 households. 2021 figures show that we had approximately 301 people under 14 years of age/not on the electoral register but this will now be more as the population has increased locally with some 180 houses having been built in Walberton since 2020, plus many more in Fontwell and Barnham. Further housing developments are planned or in the process of being built in 2023.

Need

The Play centre project arose from unmet demand for varied and high-quality children's community activities locally, and that this unmet demand hinged on the lack of a suitably designed, well-sited, flexible and affordable community hall with sufficient capacity to meet the demand of the community. Specific, detailed evidence of need was gathered during a local community public consultation exercise which identified demand for the following services:

- Breakfast club
- Day nursery care
- After school care

In addition, there was evidence of unmet demand for:

- Holiday clubs – day care/activities during school holidays

Location

The Community Play centre has been built between the Village Hall and the Primary School on land leased to the charity by the Parish Council. The plot is ideally positioned, being in the centre of the village, adjacent to local retail businesses, other community facilities and to the primary school.

Design and Build

The Play centre provides a community space for local children of all ages although the location and design will make it ideal for our younger children in particular. Being DDA and Ofsted compliant and child-centred in design with features including:

- a. Enclosed 100m² flexible play space leading to a secure outside play area.
- b. Toilets with a mixture of child sized and adult sized WCs and a disabled toilet.
- c. Kitchen with access from play space
- d. Range of other rooms including staff/meeting room, office and storage facilities.
- e. Features include secure entrance facility, non-finger trap doors, low level windows (so small people can see out, with some window filming for privacy), bike storage, refuse recycling area and a host of other child and eco-friendly design features.

Permissions

The building complies with/exceeds building regulations and Arun District Council planning constraints. The setting is registered with Ofsted and incorporates Ofsted building design guidance. Licences and insurances are held to cover all activities taking place in the Play centre.

Sustainability

The charity has created a high quality permanent, sustainably designed building, exceeding building regulations, with low maintenance requirements, and low running costs with a design in keeping with surrounding buildings including the primary school.

In addition to the quality and sustainability of the building itself, the charity is committed to ensuring environmental responsibility informs all policies for the running of the building including sourcing, (eco-tariffs for power) recycling (a waste sorting and recycling space is included) and building user agreements to encourage responsible use of heat, light and hot water.

Management

This is a local community charity, answerable to the community it serves and facilitated by a board of trustees, (unpaid volunteers). The charity currently employs up to 19 paid staff, ranging from Early Years Practitioners, level 2 and 3, apprentices, Deputy Managers, Manager, Administrator/Bursar and Kitchen staff.

The Trustees carry out work voluntarily in conjunction with the management team, to represent a committed wider community of volunteers and supporters.

Financial sustainability

Every year, the Trustees continue to provide a comprehensive budgeting and business model approach which it commenced six years ago in order to manage its financial approach and delivery.

The charity continues to have a positive turnover, a profit and significant reserves. The charity continues to invest in our workforce as evidenced by salaries that meet or are above the living wage, payment of bonuses to staff, pensions above government targets and the engagement of apprentices. The Trustees and management team have aligned staff salaries in to experiential level bandings, in order to remunerate staff according to experience and qualification levels and to provide opportunities for career progression.

A £8,000 investment into the outdoor fencing of the Playcentre has resulted in the outdoor space being made fully secure and accessible by our children even during periods of wintery weather which ensures and enables them to exercise and encourages physical play.

The accounts ending in May 2023 are in a healthy and positive state, including £175,000 in reserves.

The focus of our work

Our main objectives for the year were to:

- Provide a steady build-up of supporting and caring for more children in a controlled manner following a pre-prepared business model.
- create a month by month, year to date financial plan based on anticipated business model predictions of growth in child numbers.
- the engagement and retention of qualified staff who are remunerated appropriately.
- the implementation of a managerial structure to provide support to staff.
- establish sub-committees as part of a streamlined Trustee engagement model that will focus trustees into their key interest areas.
- increase the scope and size of the operational management team in order that more support can be given to all staff.
- continue to deliver provide a learning environment, where children are happy and safe
- continue to provide healthy, home cooked meals.
- establish nursery and holiday clubs and increase breakfast and afterschool numbers.

Achievements and Performance

Our achievements

- Ofsted Inspection – Rating of Good Attained
- Food Hygiene Rating of 5/5
- Provision of home cooked meals
- Participation in nursery/business network meetings
- Staff trained in:
 - First Aid
 - Food handling
 - Fire safety
 - Safeguarding
 - Session planning
- Fundraising approximately £3,039
- Increased intake of children, all nursery sessions full and operating a reserve list for children wishing to enter the playcentre

	Average Sept 2021	Average July 2022	Average July 2023
Breakfast	25 children	25 children	21 children
After school	33 children	33 children	35 children
Nursery	51 children	53 children	68 children

Structure, Governance and Management

Governing Document

We are a charitable company limited by guarantee, registered as a charity on 18 April 2011 and incorporated on 19 May 2011. The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustees

The trustees of the charity are also directors of the company. Under the requirements of the Memorandum and Articles of Association the directors (trustees) had been elected to serve for three years, after which they must retire at the first Annual General Meeting (AGM); however, this article may be reviewed in the forthcoming year due to a lack of volunteer Trustees coming forwards to volunteer their time.

All trustees give their time on a voluntary basis and receive no benefits from the charity. Expenses can be reclaimed from the charity in line with charity commission guidance. A broad skill mix is required and trustees are recruited by approaching individuals who have the expertise needed. A Schedule of Trustees is in place to ensure appropriate community representation across the Board. This describes the interests of each of the five Trustees.

Trustees are inducted by having a briefing session with the Chair, in the first instance, to go over what is required of them; what their obligations will be by becoming a trustee and what the charity's future plans and objectives are. Once the individual has agreed to become a trustee, we have an established induction process which is the responsibility of a designated trustee and new trustees are signposted to review the Charity Commission website, especially the guidance "the essential trustee"; we have found this information to be most useful for new trustees.

Organisational Structure

The Trustees meet on a monthly to six weekly basis and all trustees have voting rights, except on matters for which there may be a conflict of interest.

Financial Review

Funding was secured with a combination of local authority grant funding and Charity Bank loan to enable the construction to commence which began in November 2014 and was complete in July 2015. The childcare has become self-sufficient with income generated covering all running costs. Capital grants have been awarded to cover the purchase of specific assets and training. The repayment of the mortgage continues, with the interest rate to be re-negotiated after this period due to increases.

Plans for the year ahead

- Continue to deliver and provide a learning environment, where children are happy and safe.
- Investigate possible expansion plans, as the nursery is running a waiting list for academic year 2023/2024
- Increase numbers for the out of school and holiday club
- Introduce individual development plans for staff, so management can secure succession planning of roles

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023
FOR
THE COMMUNITY PLAYCENTRE @ WALBERTON

Evans Weir
The Victoria
25 St Pancras
Chichester
West Sussex
PO19 7LT

THE COMMUNITY PLAYCENTRE @ WALBERTON

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FOR THE YEAR ENDED 31ST MAY 2023

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THE COMMUNITY PLAYCENTRE @ WALBERTON

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2023

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 May 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07640357 (England and Wales)

Registered Charity number

1143734

Registered office

Community Playcentre @ Walberton
The Street
Walberton
West Sussex
BN18 0PJ

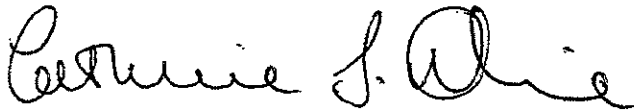
Trustees

Miss C J Purdie Hr Manager
Mrs D Burnstone Assistant Technical Director (resigned 11.1.2023)
Ms J C Hutchison Accounts manager
Mrs D H Rogers Retired
R M Rogers Retired
T Hewson

Independent Examiner

Evans Weir
The Victoria
25 St Pancras
Chichester
West Sussex
PO19 7LT

Approved by order of the board of trustees on 12th February 2024 and signed on its behalf by:



Miss C J Purdie - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE COMMUNITY PLAYCENTRE @ WALBERTON

Independent examiner's report to the trustees of The Community PlayCentre @ Walberton ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 2023.

Responsibilities and basis of report

As the charity's trustees of the 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 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 the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those 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; or
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.



Jennifer Hoults

Evans Weir
The Victoria
25 St Pancras
Chichester
West Sussex
PO19 7LT

12th February 2024

THE COMMUNITY PLAYCENTRE @ WALBERTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities			
Nursery		394,124	402,251
Other trading activities	2	5,945	10,041
Investment income	3	1,816	37
Total		401,885	412,329
EXPENDITURE ON			
Raising funds	4	427,424	362,276
NET INCOME/(EXPENDITURE)		(25,539)	50,053
RECONCILIATION OF FUNDS			
Total funds brought forward		420,740	370,687
TOTAL FUNDS CARRIED FORWARD		395,201	420,740

The notes form part of these financial statements

THE COMMUNITY PLAYCENTRE @ WALBERTON

STATEMENT OF FINANCIAL POSITION
31ST MAY 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Intangible assets	9	3,867	-
Tangible assets	10	341,095	348,220
		<u>344,962</u>	<u>348,220</u>
CURRENT ASSETS			
Debtors	11	2,235	2,358
Cash at bank and in hand		198,227	250,675
		<u>200,462</u>	<u>253,033</u>
CREDITORS			
Amounts falling due within one year	12	(19,300)	(46,977)
		<u>181,162</u>	<u>206,056</u>
NET CURRENT ASSETS			
		526,124	554,276
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	13	(130,923)	(133,536)
		<u>395,201</u>	<u>420,740</u>
NET ASSETS			
FUNDS	16		
Unrestricted funds		395,201	420,740
TOTAL FUNDS		<u>395,201</u>	<u>420,740</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2023 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.

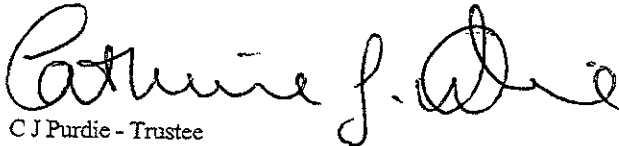
The notes form part of these financial statements

THE COMMUNITY PLAYCENTRE @ WALBERTON

STATEMENT OF FINANCIAL POSITION - continued
31ST MAY 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12th February 2024 and were signed on its behalf by:


C J Purdie - Trustee

The notes form part of these financial statements

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Freehold property	- 2% on cost
Plant and machinery	- Straight line over 3 years
Computer equipment	- Straight line over 3 years

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	3,039	3,290
Booking fees	1,585	620
Government grants	1,321	6,131
	<u>5,945</u>	<u>10,041</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	1,816	37
	<u>1,816</u>	<u>37</u>

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Support costs	21,675	18,973
	<u>21,675</u>	<u>18,973</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	8,875	9,790
Hire of plant and machinery	2,150	1,984
Deficit on disposal of fixed assets	136	-
Development costs amortisation	133	-
	<u>11,294</u>	<u>11,764</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st May 2023 nor for the year ended 31st May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st May 2023 nor for the year ended 31st May 2022.

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2023

7. STAFF COSTS

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

	2023	2022
Nursery School	<u>22</u>	<u>20</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Nursery	402,251
Other trading activities	10,041
Investment income	<u>37</u>
Total	<u>412,329</u>
 EXPENDITURE ON	
Raising funds	<u>362,276</u>
 NET INCOME	<u>50,053</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>370,687</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>420,740</u></u>

9. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
Additions	<u>4,000</u>
 AMORTISATION	
Charge for year	<u>133</u>
 NET BOOK VALUE	
At 31st May 2023	<u><u>3,867</u></u>
At 31st May 2022	<u><u>-</u></u>

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2023

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1st June 2022	398,558	39,830	4,354	442,742
Additions	-	989	897	1,886
Disposals	-	(2,473)	(2,168)	(4,641)
At 31st May 2023	398,558	38,346	3,083	439,987
DEPRECIATION				
At 1st June 2022	51,464	39,113	3,945	94,522
Charge for year	7,971	491	413	8,875
Eliminated on disposal	-	(2,337)	(2,168)	(4,505)
At 31st May 2023	59,435	37,267	2,190	98,892
NET BOOK VALUE				
At 31st May 2023	339,123	1,079	893	341,095
At 31st May 2022	347,094	717	409	348,220

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	759	818
Prepayments	1,476	1,540
	2,235	2,358

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts (see note 14)	3,395	5,049
Trade creditors	1,121	1,924
Other creditors	3,640	2,321
Accruals and deferred income	8,627	12,204
Accrued expenses	2,517	25,479
	19,300	46,977

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2023

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Bank loans (see note 14)	<u>130,923</u>	<u>133,536</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling due within one year on demand:		
Bank loans	<u>3,395</u>	<u>5,049</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>3,395</u>	<u>5,049</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>127,528</u>	<u>128,487</u>

15. SECURED DEBTS

The following secured debts are included within creditors:

	2023 £	2022 £
Bank loans	<u>134,318</u>	<u>138,585</u>

16. MOVEMENT IN FUNDS

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	420,740	(25,539)	395,201
TOTAL FUNDS	<u>420,740</u>	<u>(25,539)</u>	<u>395,201</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	401,885	(427,424)	(25,539)
TOTAL FUNDS	<u>401,885</u>	<u>(427,424)</u>	<u>(25,539)</u>

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	370,687	50,053	420,740
TOTAL FUNDS	<u>370,687</u>	<u>50,053</u>	<u>420,740</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	412,329	(362,276)	50,053
TOTAL FUNDS	<u>412,329</u>	<u>(362,276)</u>	<u>50,053</u>

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

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	370,687	24,514	395,201
TOTAL FUNDS	<u>370,687</u>	<u>24,514</u>	<u>395,201</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	814,214	(789,700)	24,514
TOTAL FUNDS	<u>814,214</u>	<u>(789,700)</u>	<u>24,514</u>

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2023

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st May 2023.

THE COMMUNITY PLAYCENTRE @ WALBERTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	3,039	3,290
Booking fees	1,585	620
Government grants	1,321	6,131
	<hr/> 5,945	<hr/> 10,041
Investment income		
Deposit account interest	1,816	37
Charitable activities		
Nursery fees	172,048	183,236
Out of school club	90,740	83,069
Meals	14,529	15,173
Local Authority Funding	116,807	120,773
	<hr/> 394,124	<hr/> 402,251
Total incoming resources	401,885	412,329
 EXPENDITURE		
Other trading activities		
Wages	317,218	265,458
Social security	18,152	11,446
Pensions	9,415	7,773
Hire of plant and machinery	2,150	1,984
Equipment and materials	1,232	2,668
Fundraising costs	1,002	739
Nursery toiletries	854	1,054
Food and drink	7,943	8,574
Rent	6,173	7,380
Rates and water	4,697	2,280
Light and heat	6,779	3,970
Telephone	520	547
Cleaning	6,729	9,672
Advertising	112	112
Waste collection	2,065	2,171
Licenses and permits	326	283
Postage and stationery	249	219
Insurance	1,238	1,108
Administration	488	3,768
Sundries	1,401	2,200
Dues and subscriptions	591	587
Bad debts	273	-
Training courses	3,152	2,141
Computer expenses	4,440	3,507
Carried forward	397,199	339,641

This page does not form part of the statutory financial statements

THE COMMUNITY PLAYCENTRE @ WALBERTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2023

	2023 £	2022 £
Other trading activities		
Brought forward	397,199	339,641
Repairs and renewals	8,216	3,618
Books and journals	-	44
Gardening	334	-
	<hr/> 405,749	<hr/> 343,303
Support costs		
Finance		
Bank charges	688	677
Bank loan interest	9,124	6,034
	<hr/> 9,812	<hr/> 6,711
Other		
Development costs	133	-
Freehold property	7,971	7,971
Plant and machinery	492	1,496
Computer equipment	413	323
Loss on sale of tangible fixed assets	136	-
	<hr/> 9,145	<hr/> 9,790
Governance costs		
Accountancy	2,718	2,472
	<hr/> 427,424	<hr/> 362,276
Total resources expended		
	<hr/> 427,424	<hr/> 362,276
Net (expenditure)/income	<hr/> (25,539)	<hr/> 50,053

This page does not form part of the statutory financial statements

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE COMMUNITY PLAYCENTRE @ WALBERTON

Independent examiner's report to the trustees of The Community PlayCentre @ Walberton ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 2023.

Responsibilities and basis of report

As the charity's trustees of the 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 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 the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those 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; or
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.



Jennifer Hoult

Evans Weir
The Victoria
25 St Pancras
Chichester
West Sussex
PO19 7LT

12th February 2024